Reports on the Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1924-25

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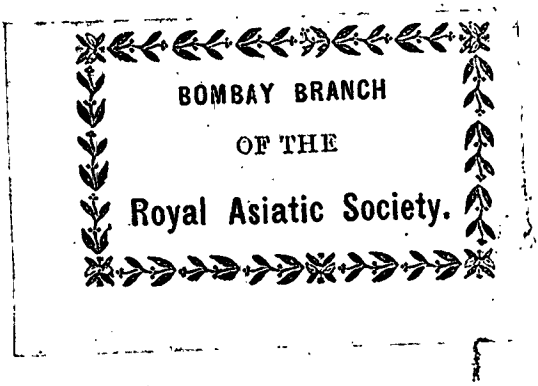

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ERRATA.

(1) *Page 3.—Read* " 30 " in column 4 of the second statement against Bombay.

(2) *Page 3.—Read* " 83,092 " *for* " 3,092 " in column 2 against East Khandesh in the above statement.

(3) *Page 7.—Insert* sign " + " before " 50,717 " in column 2 of the second statement.

(4) *Page 12.—Read* " 6,830 " in line 6 of paragraph 39 after the word " from ".

(5) *Page 12.—Delete* figure " 74,598 " and the sign of interrogation along with the brackets in line 7 of paragraph 39.

(6) *Page 17.—Read* " still " *for* " till " in line 16 of paragraph 55.

(7) *Page 25.—Read* " 1 " *for* " *nil* " in column for number of meetings against Mandvi Taluka.

(8) *Page 26.—Read* " Halyal " *for* " Habyal " in column 2 against Kanara District.

(9) *Page 34.—Read* " 2,17,750 " in column for total realization 1924-25 against Belgaum City and Cantonment.

(10) *Page 35.—Read* " 3 " *for* " *nil* " in column 7 against East Khandesh.

(11) *Page 37.—Read* " 99 " *for* " 90 " in column 19 against Broach.

(12) *Page 45.—Read* " Statement " *for* " tatement " in line 1 of the heading of Appendix J.

(13) *page 45.—Read* " 56 " in column 5 against Panch Mahals.

(14) *Page 58.—Read* " 1,00,71,165 " *for* " 1,00,71,161 " in column 4 against total 1924-25.

(15) *Page 71.—Read* " 0-0-297½ " *for* " 0-0-297⅛ " in column 23 against Dharwar.

(16) *Page 74.—Read* " 4·66 " *for* " 4·60 " in column 14 against Kaira.

(17) *Page 74.—Read* " 12·96 " in column 17 against Bombay.

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ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1924-25.

CHAPTER I.

1. *Administrative changes.*—The following changes were introduced in the Excise system and arrangements during the year 1924-25:—

(1) The declaration by Government that total Prohibition was the ultimate goal of their Excise policy (*vide* Government Resolution, Revenue Department, No. 932/24, dated the 12th February 1925).

(2) Abolition of the tender system for the disposal of toddy shops in Surat City and 10 miles round and the application of the auction system (Government Resolution, Revenue Department, No. 8153, dated the 17th July 1924).

(3) Restriction in the number of trees tapped in the Surat District with a view to restrict the consumption of toddy (Government Resolution, Revenue Department, No. 8153, dated the 17th July 1924).

(4) Increase in the tree tax rates in the Surat District and the withdrawal of the concession hitherto enjoyed by the Kaliparaj in the Bulsar, Chikhli and Pardi Talukas in respect of the tree tax rate for Domestic Consumption licenses and restriction in the issue of Domestic Consumption licenses (Government Resolution, Revenue Department, No. 8153, dated the 17th July 1924).

(5) Withdrawal of the Commissioner's control over Customs work (Government Resolution, Revenue Department, No. 3455, dated the 23rd May 1924).

2. All statistics of revenue with the exception of those relating to "gain on sale proceeds of Excise Opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, *viz.*, 30°, 40° and 60° U.P. The sale of 30° U.P. was however allowed only in border shops where it was found necessary to maintain liquor of such high strength owing to the reluctance of the States concerned to reduce the strength of spirit sold in their shops.

The policy of discouraging the consumption of the stronger spirit by the restriction of a certain number of shops in each district to

the exclusive sale of the weaker spirit was continued. The total number of such shops was 609 in 1924-25 against 601 in the previous year.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 1,63,33,268 against Rs. 1,80,02,444 in the previous year (Imperial Return I, column 2) showing a decrease of Rs. 16,69,176. This decrease is due to a fall of 136,097 proof gallons in the issue to shops.

5. *Vend and license fees.*—The receipts from fees for the right of retail vend of country spirit at shops on the other hand increased from Rs. 96,15,126 to Rs. 1,00,71,164 owing to keen competition among bidders at auctions (Imperial Return I, column 4). Of the total fees Rs. 94,36,133 represent vend and Rs. 6,35,031 license fees.

6. *Revenue and consumption under outstill system.*—The Akrani outstill farm continued to be managed by the Forest Department The sale proceeds of liquor in this area amounted to Rs. 37,900 against Rs. 49,900 in the previous year. The consumption which is of 60° U.P. only was 29,600 bulk gallons against 32,500 bulk gallons in the previous year. The decrease is attributed to the fact that the Bhils were busy in road-making and they had temporarily left their villages.

7. *Working of the contract supply system.*—The supplies of spirit were well maintained throughout the year under report. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are given in Appendix A.

Both the Nasik and Khanapur distilleries with their dependant warehouses continued to be managed departmentally.

8. *Working of the Mhowra Flowers Act.*—Cases of illicit possession of mhowra flowers in the Kaira District rose from 54 in the year 1923-24 to 214 in 1924-25. The increase is ascribed to a good mhowra crop. For the same reason the cases in the Nasik and Thana districts rose from 68 and 16 in the preceding year to 134 and 106, respectively. There were 10 such cases in the Kolaba District against 22 in the previous year.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit fell from 1,668 in the previous year to 1,650 in the year under report owing to the closure of 20 shops, 12 on the recommendations of the Advisory Committees and 8 on those of the Collectors. On the other hand 2 shops were re-opened, at Panchgani and at Bhokar in East Khandesh. The latter shop had been kept closed for want of an adequate bid in previous years and was re-opened on the recommendation of the Advisory Committee.

10. *Advisory Committees.*—Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B.

11. *Consumption.*—Appendix C, column 11 shows in terms of proof gallons the sale of spirit at shops. There was a total decrease

of 125,993 proof gallons or about 7 per cent. in such sales. In all districts except Surat, West Khandesh, East Khandesh, Dharwar and Bijapur there was a reduction in consumption. It will be seen from the following statement that in these five districts there had been a sudden and abnormal fall in 1921-22 due to high auction bids, picketting and the *Mata* movement, and there has been only a partial recovery:—

District.	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25
Surat	280,337	291,033	262,389	178,159	153,109	160,960	179,315
West Khandesh ...	147,513	150,714	116,113	69,472	57,656	69,661	75,169
East Khandesh ...	132,162	149,531	100,738	69,744	62,828	64,747	67,276
Dharwar... ...	72,920	75,026	63,860	57,909	39,856	35,194	36,264
Bijapur	34,753	44,120	29,036	19,955	13,476	10,129	10,971

The noteworthy decreases occurred in Bombay (59,931), Thana (27,383), Ratnagiri (10,389) and Belgaum (10,350).

The subjoined statement shows in respect of the Town and Island of Bombay and each district (1) the rations fixed, (2) the actual consumption, and (3) the cases of illicit distillation, possession, sale and import detected in 1923-24 and 1924-25:—

Name of District.	Ration in London Proof gallons.	Consumption in London Proof gallons.	Cases of illicit importation, possession, sales and distillation.		Increase or decrease.	
			1924-25	1923-24	Increase.	Decrease.
Ahmedabad ...	76,359	53,209	86	78	8	...
Kaira	39,564	31,948	104	23	81	...
Panch Mahals ...	50,969	36,113	339	299	40	...
Broach... ...	52,633	46,729	182	88	94	...
Surat	218,568	179,315	241	176	65	...
Thana	262,287	204,711	368	474	...	106
Bombay ...	577,407	504,967	50	13	17	...
Kolaba	105,197	62,788	63	32	31	...
Ratnagiri ...	89,595	61,244	53	45	8	...
Kanara... ...	30,624	22,424	28	31	...	3
Dharwar ...	53,505	36,264	165	275	...	110
Belgaum ...	57,052	32,540	57	97	...	40
Bijapur... ...	24,501	10,971	156	110	46	...
Sholapur ...	32,350	24,282	73	15	58	...
Satara	15,474	11,583	32	24	8	...
Poona	118,614	70,051	49	30	19	...
Ahmednagar ...	22,369	14,239	5	4	1	...
Nasik	50,871	36,302	260	270	...	10
West Khandesh	83,446	63,297 11,872*	1,039	1,133	...	94
East Khandesh ...	3,092	67,276	295	390	...	95
Total ...	2,044,477	1,582,125	3,625	3,607	476	458
Difference ...	462,352				18	

* In the Akrani tract of West Khandesh.

In spite of the fact that there was a further reduction by 5 per cent. in the mofussil and 10 per cent. in the Town and Island of Bombay in the rations fixed for the year, the consumption nowhere came up to the ration. As a matter of fact it fell below the rations by 462,352 proof gallons. Detection of excise crime in connection with liquor also shows a slight increase. This in spite of the diminished preventive establishment. It is admitted that there is no improvement in the drinking habits of the people. High prices still prevail owing to the rationing system and the direct inference is that people who are habituated to drink obtain their drink illicitly.

Some Districts show a decrease in the detection of crime, but this does not necessarily mean that there is a fall in crime. If a large number of cases be detected one year the people get more vigilant and detection gets more difficult for a time.

12. *Temperance activity.*—It is a great pity that though there is amongst the better classes so keen a desire to enforce prohibition, practically no active measures are taken by them to forward the cause of temperance. Many seem to believe that temperance can be enforced by legislation only. Unless the masses can be converted to believe in temperance, all Government measures will be of no avail.

There are some temperance associations in Bombay but their activities are unfortunately more or less superficial. They consist mostly of sporadic lectures and the posting of placards, etc.

In the mofussil there was hardly any temperance propaganda, unless the picketting of two country liquor shops in Poona City for 2 months could be so termed.

13. *Administration of distilleries and warehouses.*—There were six distilleries (including the two in Indian States, one at Dabhoda and the other at Wadia) and 33 bonded warehouses during the year under report.

The issues to retailers in British Districts of duty paid spirit amounted to 1,549,146 proof gallons (exclusive of 12,165 proof gallons issued from the Dhadgaon Distillery to the Akrani outstill area) against 1,684,211 proof gallons in the previous year.

14. *Abolition of "off" sales of country spirit in selected areas.*—The experiment of the abolition of "off" sales at country spirit shops in certain urban areas was continued. The experiment was however found to have no effect on the reduction in consumption and tended to increase malpractices.

15. *Retail sale of country spirit in excess of prescribed limits.*—Permits for the sale of liquor in excess of the fixed limits were granted in all districts except Ratnagiri, Dharwar, Bijapur, Sholapur, Satara, Poona, Ahmednagar, Nasik and East Khandesh. The total quantity sold was 736 gallons of 30° U.P., 1,620 gallons of 40° U.P. and 8,136 gallons of 60° U.P. against 268 gallons of 30° U.P., 1,307 gallons of 40° U.P. and 8,195 gallons of 60° U.P. in the previous year. Similar permits were also granted for the sale of toddy of which 10 and 206 gallons were sold respectively, in the Belgaum and West Khandesh districts.

CHAPTER III.

TODDY.

16 *Revenue.*—The revenue under this head is derived from (1) tree tax, and (2) fees for the retail sale of toddy. It amounted to Rs. 47,38,181 in the year under report, compared with Rs. 43,53,159 in the previous year (column 11 of Imperial Return I), an increase of Rs. 3,85,022.

17. *Tree tax.*—The receipts from tree tax amounted to Rs. 19,55,707 against Rs. 18,57,060 in the previous year (column 8 of Imperial Return I). There was a marked decrease in these receipts in the districts of Thana, Sholapur, Bijapur and Kanara. The most noticeable increase occurred in the Surat, Dharwar, and Ratnagiri Districts. In Surat this was due to increased tree tax. In Dharwar because of the increased number of trees tapped. In Ratnagiri the number of trees tapped was smaller but revenue of the last year was collected in this year. Formerly there was no limit to the number of trees tapped under a license. From next year the number will be limited.

18. *Vend and license fees.*—The Revenue from Vend fees was Rs. 27,21,399 and from license fees Rs. 61,075 or a total of Rs. 27,82,474 against Rs. 24,96,099 in the year 1923-24 (column 9 of Imperial Return I). The increase is due to keen competition at the auctions.

19. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy this year and in the previous year are given below (Appendix D) :—

Year.	Cocoanut.	Brab.	Date and Wild palm.	Total.
1924-25	45,630	26,187	338,175	409,992
1923-24	46,360	24,707	371,841	442,908
	-730	+1,480	-33,666	-32,916

With the exception of Panch Mahals, Broach, Thana, Kolaba, Dharwar, Belgaum, Bijapur, Satara, East and West Khandesh, there was a decrease in all the other districts, the most noticeable being in the Surat District, *viz.*, 46,519 trees. Out of the total decrease of 46,519 trees in the Surat District 26,066 trees represent decrease under Domestic Consumption licenses and 20,453 trees under shop and booth licenses. The large decrease in the case of the Domestic Consumption licenses is due to the withdrawal of certain privileges in respect of this kind of license. The decrease under shop and booth licenses is mainly due to heavy increase in the rates of tree tax and lesser number of shops and booths licensed.

20. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were :—

Year.	Domestic Consumption.	Tree-foot booths.	Shops.	Hawking.	Total.
1924-25 ...	14,368	2,822	1,087	85	18,382
1923-24 ...	20,834	3,101	1,076	85	25,096
	-6,446	-279	+11	.....	-6,714

In the Surat District alone the decrease in the number of Domestic Consumption licenses was 7,760. This was due to the withdrawal from the Kaliparaj tribes of the privilege of tapping trees at lower rates of tree tax and to the restrictions placed on the grant of such licenses.

There was a large decrease in the number of tree foot booth licenses in the Ratnagiri District, *viz.*, 245. The decrease is attributed to a rise in the minimum number of trees fixed for tapping in the case of these licenses.

There is a nominal increase in the number of shops—as a few large booths were converted into shops—and some shops which were kept closed last year for want of adequate bids were re-opened.

21. *Consumption.*—The total sales show a decrease of 631,764 gallons which is shared by all the Districts except Broach, Thana, Kolaba, Dharwar, Belgaum, Ahmednagar, Nasik and Satara. The noteworthy decrease in the Surat District, *viz.*, 637,032 gallons was due to a decrease in the number of trees tapped and also to a lesser number of tree-foot booths granted during the year. It is reported that a part of the decrease resulted from the Kaliparaj tribes having foresworn toddy drinking altogether as a protest against the withdrawal of their privileges. The large decrease in Sholapur was due to the prevalence of plague for 7 or 8 months during which period a large number of toddy consumers, *i.e.*, weavers, left Sholapur.

It may be repeated here that true consumption can only be gauged by the number of trees tapped. The gallonage figures of consumption under toddy are not reliable.

22. *Manufacture of gul from sweet toddy.*—Sixteen licenses were granted in coastal Kanara for the manufacture of gul against 8 in the previous year. Out of the 16, six licenses did not start the business. The number of trees tapped free of duty for the purpose of this industry rose from 88 to 110.

No other license for the manufacture of gul from sweet toddy was asked for or granted.

CHAPTER IV.

Foreign Liquors and Indian manufactured Liquors excised at Tariff Rates.

23. *Revenue.*—The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea

Customs Tariff rates, (2) license fees for the sale of such liquors and imported liquors, and (3) vend fees (Pass Fees) on foreign liquors imported at the port of Bombay or imported into the Bombay Presidency from other parts of British India and Indian States and on foreign liquors manufactured in the Bombay Presidency.

During the year under report, the revenue under (1), amounted to Rs. 2,62,719 against Rs. 3,24,547 in the previous year (columns 12, 15 and 19 of Imperial Return I), a decrease of Rs. 61,828 due mainly to the falling off in imports of Indian made spirits excised at Tariff rates owing to foreign competition. The revenue under (2) increased from Rs. 9,03,873 in the previous year to Rs. 9,85,382 (columns 13 and 16 of Imperial Return I) on account of the enhancement of the scale of license fees for foreign liquor shops with effect from 1st April 1925 and the crediting to the accounts of the year under report, of recoveries made in respect of 1925-26. Vend (pass) fees have been included in license fees. In future it is proposed to show them separately in Imperial Return I.

24. *Imports and Consumption of Foreign Liquor.*—The imports of foreign liquors into Bombay City by sea compared with those of the previous year are as follows:—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and Perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1924-25	846,110	100,223	331,797*	174,858
1923-24	828,884	79,508	315,062†	171,738
	+17,226	+20,715	+16,735	+3,120

* Includes 71 Liquid gallons of liqueurs.
† „ 543 „ „ „

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13):—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirits.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1924-25	488,242	32,122	232,553	365,300
1923-24	437,525	32,515	217,390	330,090
	50,717	-393	+15,163	+35,210

The increase in the consumption of fermented liquors, mostly those imported from foreign countries, is reported to be due to the preference shown by the labouring and middle classes for beer, on account of its cheapness compared to country liquor, and to the increased sales to troops at military canteens. The increase in consumption of potable spirits is attributed to the fact that people resorted to cheap foreign spirits, mostly from Java and Germany, on account of their high strength and low cost compared to country liquor which is of weak strength and steadily increasing in price. The increase under denatured spirits is due to the larger use of this spirit for domestic and industrial purposes. It is however suspected that this spirit is being used to a certain extent for potable purposes, after dilution, in the southern districts of the Presidency. As remarked in the last year's Administration Report this new development of the drink habit is being watched with a view to its suppression. The decrease in the consumption of wines is trivial and calls for no remarks.

Besides the general causes for increase in consumption of foreign liquor, noted above, it is believed that the prevalence of plague in the Bijapur and Sholapur Districts was to some extent responsible for the increased consumption of foreign liquor which, according to popular belief, is a protective against plague. In the Poona and Ahmednagar Districts, the prohibition of "off" sales of country liquor in certain areas, is also reported to have contributed in some measure, to this increase. The consumption of liquors manufactured in India and paying duty at Tariff rates decreased as they could not compete with the cheaper brands of imported spirit.

Messrs. Kemp and Company, N. Powell and Company, Wright and Company, M. J. Gajjar of Bombay and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond, on payment of the concession rate of duty of Rs. 5 per proof gallon. The following firms imported medicinal and toilet preparations at the lower rate of duty :—

(1) The Alembic Chemical Works Company, Limited, from Baroda.

(2) The Mysore Pharmaceutical Works, Limited, from Bangalore.

(3) The Bengal Chemical and Pharmaceutical Works from Calcutta.

(4) The Ranaghat Chemical Works
(5) Dr. Bose's Laboratory
(6) Dr. Burman's Laboratory
} from Calcutta.

(7) Messrs. Parekh Brothers from Bhavnagar.

The sales of rectified spirits and medicated wines were 2,186 and 3 gallons respectively against 884 and 2 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirits by sea from foreign countries increased from 166,538 gallons in 1923-24 to 168,635 gallons in the year under report (Appendix E). The increase is attributed to the

larger use of this spirit for domestic and industrial purposes. Imports by land increased from 67 gallons in the previous year to 112 gallons in the year under report.

The manufacture of Indian spirits excised at Tariff rates is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 17,836 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 14,464 gallons in the preceding year. No denatured spirit was manufactured during the year as Indian made spirit could not compete with imported spirit.

25. *Licenses.*—The number of licenses for the sale of foreign liquor was 1,895 against 1,843 in the preceding year. The increase is not due to any addition to the number of licenses issued for the sale of potable liquor but to an increase in the number of wholesale and retail licenses for the sale of denatured spirit used for industrial purposes.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

26. *Cultivation and outturn of ganja.*—The cultivation of hemp for ganja was restricted to three villages in the Nagar Taluka of the Ahmednagar Districtc, *viz.*, Mehekeri, Kaudgaon and Pimpalgaon. The number of licenses granted, the area cultivated and the quantity produced during the year under report compared with the previous year were as follows:—

	1923-24.	1924-25.
Area cultivated ...	299 acres.	250 acres.
Outturn of ganja ...	3,796 maunds.	1,851 maunds.
Licenses issued to cultivators ...	81	74

The average yield per acre was 7·4 maunds against 12·6 in the previous year. The crop was much below the normal owing to scarcity of rain.

27. *Issues from warehouses.*—The issues from the warehouses during the year under report and the previous year are contrasted below:—

	1923-24.			1924-25.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency proper.	1,284	125	...	1,383	217	...
Exported to Indian States ...	148	118	1	152	45	3
Exported to other Provinces ...	31	...	...	...	...	...
Exported to Foreign countries .	2	5	...	182	2	...

28. *Fluctuations in consumption.*—The following table shows the consumption as compared with the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1923-24	46,539	8,268	.....
1924-25	47,752	8,498	.....

The increase in the consumption of ganja was mainly in the Districts of Poona, East Khandesh, Sholapur, Dharwar and Ahmedabad. This increase is reported to be partly due to the fact that custom was diverted from country spirit to the more deleterious drug—ganja. The high price of liquor and the low selling price of ganja owing to keen competition amongst licensees explain this diversion of custom to a certain extent. Some of the increase in Poona is attributed to the abolition of "off" sales of country spirit.

The decrease in the Districts of Surat, Satara and Belgaum is due to high selling prices. The decrease in the Town and Island of Bombay is probably due to illicit importation of charas. The small increase in the consumption of bhang calls for no remarks.

29. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces, and (2) vend fees. The duty realized and the vend fees amounted to Rs. 14,24,963 and Rs. 8,35,280 respectively as compared with Rs. 11,96,201 and Rs. 7,60,892 respectively (Imperial Return I, columns 27 and 28).

30. *Vend licenses.*—The number of vend licenses was 537 (Imperial Return III, columns 11 and 30 to 32), against 536 in the previous year. Of these 20 were wholesale and 517 retail. One new wholesale license was granted in the East Khandesh District for supply to retailers.

Cocaine.

31. *Vend Licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 648 during the year against 697 in the year 1923-24 (Imperial Return III, column 36).

32. *Imports and issues in the Presidency.*—The quantity of cocaine and its allied drugs imported during the year amounted to 27 lbs. 9 ozs. 96$\frac{4}{5}$ grains (avoirdupois standard weight) against 15 lbs. 7 ozs. 428 grains in the previous year. The quantity sold under licenses was 27 lbs. 7 ozs. and 246$\frac{1}{2}$ grains against 17 lbs. 9 ozs. and 80 grains in 1923-24. The statistics of cocaine transactions called for in the Government of India's letter No. 1324, dated the 8th March 1922, Department of Commerce, are given below in the

form approved in Government Resolution No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1924.			Imports during the year.			Total.			Sales during the year.			Closing balance on 31st March 1925.		
lbs.	ozs.	grs.	lbs.	ozs.	grs.	lbs.	ozs.	grs.	lbs.	ozs.	grs.	lbs.	ozs.	grs.
4	11	414	27	9	96$\frac{4}{5}$	32	5	73$\frac{3}{5}$	27	7	246$\frac{1}{2}$	4	13	264$\frac{3}{5}$

33. *Cocaine cases.*—Four hundred and twenty-nine cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 364 in 1923-24. A large quantity of German and Japanese cocaine is still being smuggled into Bombay and there is clear indication of a brisk revival of the illicit trade in cocaine. The illicit traffic is carried on principally by Italian seamen, Pathans and other Mahomedans in spite of the vigilance of the Excise staff.

The largest seizure of cocaine by the Excise Department during the year was of 42,522$\frac{1}{2}$ grains.

CHAPTER VI.

OPIUM.

34. *Realizations from opium issued from depôts.*—Opium issued from the depôts realized Rs. 26,48,168 as shown in the District Treasury Accounts. Of this sum Rs. 13,60,109 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 12,88,059 gain on sales as shown in column 20 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted. The net profits to Government thus amounts to Rs. 12,76,248 (inclusive of duty) against Rs. 12,95,564 in the previous year, a decrease of Rs. 19,316 :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British Districts ...	10,105
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur ...	1,706
	11,811

35. *Sales in British Districts.*—The total sales in British Districts aggregated to 26,311 seers against 26,866 seers in the previous year (column 15 of Imperial return IV), a decrease of 555 seers or 2 per cent. due chiefly to the fall in the consumption of opium in the districts of Bombay, Kaira, Panch Mahals, Broach and Surat. The large decrease in Bombay is due to illicit opium finding its way into the Town and competing with licit opium. In the case of other districts no special reason can be assigned for the decrease except the high selling rates and possibly imports from surrounding Indian States.

36. *Vend fees.*—The fees for retail vend in British Districts amounted to Rs. 9,70,400 against Rs. 9,52,452 in the previous year

(column 21 of Imperial Return I), an increase of Rs. 17,948 which is attributed chiefly to keen competition at the auctions.

37. *Retail shops and medical practitioners', chemists and druggists' licenses.*—The total number of shops was 684 against 690 in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 811 in the previous year to 900 (column 33 of Imperial Return III).

38. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 18,868 seers against 18,615 seers in the previous year (Appendix G).

39. *Manufacture and issues in the Baroda State.*—The area under poppy cultivation in the Baroda State decreased to 491 acres in 1924-25 from 923 acres in 1923-24. The opium in hand at the beginning of the year was 79,927 seers and that manufactured during the year 6,267 seers. The total issues to the licensed dealers increased from 6,830 seers to 7,239 seers. The stocks held at the end of the year were 74,598 (? 75,160) seers exclusive of 3,795 seers on account of dryage.

40. *Total excise opium revenue.*—The excise opium revenue (exclusive of prime cost) was Rs. 22,58,459. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate revenue amounted to Rs. 22,61,459 against Rs. 22,66,239 in the previous year, a decrease of Rs. 4,780.

41. *Consumption of opium for veterinary or quasi-veterinary use.*—The quantity of opium issued for veterinary or quasi-veterinary purposes during 1924-25 was 42 lbs. 3 ozs. 12 drams and 1 grain — *vide* Government Resolution No. 3494/24, dated the 3rd April 1925.

CHAPTER VII.

Financial Results.

42. *Revenue.*—The total realizations of the year (column 33 of Imperial Return I) are contrasted below with those of the previous year :—

—	Realizations in		Increase.	Decrease.
	1923-24.	1924-25.		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirits	2,76,17,570	2,64,04,433	...	12,13,137
(2) Country fermented Liquors ...	43,53,159	47,38,181	3,85,022	...
(3) Malt Liquors	46,207	54,669	8,462	...

	Realizations in		Increase.	Decrease.
	1923-24.	1924-25.		
	Rs.	Rs.	Rs.	Rs.
(4) Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	11,60,654	11,87,116	26,462	...
(5) Commercial spirits (including medicated wines)	21,559	6,316	...	15,243
(6) Hemp drugs	19,57,093	22,60,243	3,03,150	...
(7) Opium	22,63,239(*a*)	22,58,459(*b*)	...	4,780
(8) Fines and Forfeitures	12,636	9,434	...	3,202
(9) Miscellaneous...	1,79,862	3,27,226(*c*)	1,47,364	...
Total ...	3,76,11,979	3,72,46,077	8,70,460	12,36,362

(*a*) Exclusive of license fees Rs. 3,380 for opium shops in Indian States but inclusive of gain on sale proceeds of Excise opium supplied to those States.

(*b*) Exclusive of license fees Rs. 2,175 for opium shops in Indian States but inclusive of gain on sale proceeds of Excise opium supplied to those States.

(*c*) The increase under " Miscellaneous " is due to the credit to this head (1) of the difference between the cost price paid to supply contractors and issue price recovered from retail licensees of country liquor ; and (2) of the sale proceeds of the Surat and Dhulia Distillery plants.

43. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,26,137), and (2) compensation to (*a*) the Bombay Municipality for the loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (1,30,128) was Rs. 15,74,823 against Rs. 16,45,338 in the previous year. The gross total expenditure inclusive of the above two items amounted to Rs. 19,74,838 against the previous year's expenditure of Rs. 20,92,615 and represents about 5·3 per cent. of the gross revenue of Rs. 3,72,46,077. The nett excise revenue of the year thus decreased from Rs. 3,55,19,364 in the previous year to Rs. 3,52,71,239, a decrease of 2,48,125.

44. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for recovery of arrears of excise revenue in all the districts of the Presidency proper, except Ahmedabad, Kaira, Panch Mahals, Broach, Thana, Satara and Nasik. In most cases moveable or immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII.

OFFENCES AGAINST ABKARI AND OPIUM LAWS.

45. *Offences against Abkari Law.*—The total number of cases detected was 4,964 against 4,576 in the previous year. Of these 4,236 related to liquor, 273 to hemp drugs and 455 to cocaine against 3,880, 288 and 408 respectively in the previous year (columns 8, 14 and 18 of Appendix J).

Fluctuations in Liquor cases.—Liquor cases increased in the year under report by 356. The districts which chiefly contributed to this increase were Kaira (243), Broach (98), Surat (85), Sholapur (62), Nasik (55), Bijapur (51), the causes being a good mhowra crop and high prices of licit liquor. Cases under "illicit possession" increased from 522 to 944 and those under "other Miscellaneous Offences" from 265 to 592. Illicit distillation cases declined from 2,529 to 2,333, the decrease being chiefly noticeable in the Thana, Dharwar and East Khandesh Districts. The vigilance of the Exise staff has not relaxed. The vigorous campaign carried on by the Excise staff in these districts against the illicit distiller during the past year has led to greater circumspection in the commission of crime and improved methods of disposing of the illicit articles. There was also a noticeable fall of 213 in the cases of illicit import, export and transport, while cases under "Unlicensed sales" advanced from 16 to 74.

Fluctuations in hemp drugs cases.—The number of cases relating to hemp drugs fell from 288 to 273.

Fluctuations in cocaine cases.—Cases under cocaine increased by 47 from 408 to 455. The increase was due to the large number of petty cases detected by the special cocaine area staff in the Town and Island of Bombay.

46. *Offences against Opium Law.*—Opium cases declined from 287 to 280. Of these 223 were tried in British Territory and 57 in Indian States against 193 and 94 respectively in the previous year (column 29 of Appendix J). Cases of illegal possession were 173 against 189 in the previous year and those of illegal import 47 against 48. The contraband opium seized amounted to 382 seers of which 259 seers were seized in British territory and 123 in Indian States.

47. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,968 against 3,782 in the previous year (Appendix K, columns 2 and 3). Of these 3,048 occurred in the Town and Island of Bombay. Cases on licensed premises fell from 20 to 15.

48. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the excise and opium laws, and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 620 finger print slips of Excise offenders for search against 680 in the previous year. Previous convictions were traced in 122

instances compared with 125 in 1923-24. The record of the Branch contained at the end of the year finger print slips of about 13,200 Excise convicts.

GENERAL REMARKS.

49. Most of the features outlined in my last Administration Report continue to be repeated in the year now under review.

50. The consumption of country spirit continues much below the allotted ration and the still-head duty receipts have fallen by nearly Rs. 16,70,000. In spite of reduced ration and decreased consumption the auction vend fees for country spirit have succeeded in bringing in an increase of revenue to the extent of Rs. 4,56,038. The consumption of toddy has decreased by 6,31,764 gallons but the revenue has increased by Rs. 3,85,022. The consumption of potable foreign liquor with the exception of wines has increased so also in a lesser degree the consumption of ganja and bhang. The consumption of opium decreased by 555 seers and the revenue by Rs. 4,780. Here again a further drop in revenue was saved by increased license fees. These are the salient points in the Excise transactions of the year.

51. The steadily increasing revenue from license fees in spite of reduced consumption is proving a great source of danger to the administration, for it means high prices and increasing malpractices. One inevitable result of rationing, and so of a strictly restricted supply is the creation of a monopoly and consequently of prohibitive prices. This is not however resulting in nett increased revenue for as there is a large drop in consumption so is there a big drop in still-head duty receipts. Unlike last year the consumption of toddy too has dropped. The diminished consumption both under country spirit and toddy would have been a matter for great congratulation, if there was not the lurking fear that the deficit was being made good by illicit or foreign liquor or by importation from Indian States. The cheaper brands of foreign liquor are no doubt competing with country liquor in Bombay and the larger towns. The increased license fees ordered from the 1st April 1925 may perhaps stem this competition. The increase in the consumption of intoxicating drugs especially in the Deccan districts is to be regretted.

52. I might mention here one argument which I have heard advanced by many, *viz.*, that as the ration is not fully used up the demand must be less than the ration. This is a great fallacy. It must be clearly understood that the consumption will never touch the ration except when there has been a miscalculation on the part of the licensee. The licensee knows perhaps within tens of rupees the amount in the hands of his customers available for the purchase of liquor. If his ration is fixed at say 100 gallons, he so fixes the price that all this money more or less comes into his coffer. To be on the safe side however he determines to cover his outlay and make his profit by selling something less than the full ration, say 90 gallons, and this limit of 90 gallons is seldom exceeded. This has been repeatedly proved by actual experience in the case of almost every

shop and district since the rationing system was introduced. Those who cannot afford it have to try and get their supply from other sources. In the first three months of this year the issues were 3,66,681 gallons against 4,19,200 last year.

53. There is no improvement in the record of Excise crime for the year. The total number of cases detected has risen from 4,576 to 4,964. The number of cases in connection with liquor alone has increased by 356. As stated in my last report the number of cases detected is but a fraction of the volume of crime committed. The cry from all districts is for extra staff to stem the rising tide of crime which has been brought into existence by the Excise policy now in process of evolution. Some very serious assaults involving a loss of life were committed against the Excise staff in various districts of the Presidency which point to the conclusion that the people in tracts where the drink habit prevails, resent any interference with their habits and are prepared to resort to force when action is taken by the Excise Force. Although the number of illicit distillation cases detected declined by 196 it is no criterion of the extent of the existence of this class of crime. The testimony of all district officers is that it is on the increase everywhere even in places where it was not heard of before. The Excise men cannot go on catching the illicit distiller year after year without sharpening his wits and educating him in the art of evading detection. The process is spontaneous. The illicit distiller and the illicit importer are a legion and the Excise staff is a mere handful. Is it therefore to be wondered that the advantage is in favour of the former? There is no evidence that people are drinking less so the inference is that what cannot be got licitly is obtained illicitly.

54. On the whole the situation is one of great anxiety. There can be no doubt that theoretically at least prohibition is well on the way. In the last seven years the consumption of country liquor has dropped from 26,56,115 gallons to 15,82,125 gallons. The number of shops have been reduced from 2,043 in 1913-14 to 1,650. The strength of liquors has been reduced, the hours and the number of days when the shops can remain open have been curtailed, the quantity that can be removed decreased and so forth. But with all this there is no real temperance propaganda. It has to be admitted that the masses have not realized that it is wrong to drink and many of them resent what they consider to be the attempt of those who do not drink to force their own habits on others.

As explained before, crime has increased to a dangerous degree and not only is illicit distillation increasing in areas where bases are available and in tracts where this was common of old, but it is spreading to areas where till now such crime was unknown. To remove temptation I tried to purchase as much local mhowra for the Nasik Distillery as was forthcoming. The attempt has been a practical failure, as the illicit distiller is prepared to pay a much higher price than Government and most of the local mhowra goes to him or is reserved by him as soon as it is collected. Unless the

Mhowra Act is universally enforced the illicit distiller can never be cut off from his supplies. West Khandesh for instance is notorious for illicit distillation. This District abounds in mhowra trees but I could not get a single tender from this District. With great difficulty I persuaded one contractor to agree to supply 5,000 maunds only as a beginning, but he has so far failed to secure any supply. In fact distillation is going on to such an extent in these areas, that large supplies of mhowra are actually being brought over from the Central Provinces to augment the local produce large as it is.

55. In this connection I would quote the following extracts from a letter from Mr. Knight, the Collector of West Khandesh, which gives a vivid idea of the situation in that District. The honest beliefs of a Collector keenly interested in his charge have a value of their own :—

"3. I have no figures to show the consumption of illicit liquor in the district, but in the Bhil areas it must be heavy. There are villages where distillation is the staple trade and the business varies from executing an order for a few bottles for a Mahar's wedding, to practically every house being a shebeen on days of local fairs. In the Bhil areas (excepting the Akrani where the price of licit liquor is reasonable) I think no one who does not mind a walk finds difficulty in getting cheap liquor if he wants it.

"4. This illicit distillation is now not confined to Bhil areas where mhowra trees are common. It has sprung up in Dhulia Taluka where there used, I understand, to be none. The Mamlatdar of Sindkheda driving in his tonga found some Bhils with a till close to the road. I understand also that persons of higher classes now employ Bhils to distil their liquor and pay their fines if caught out.

"5. What the ultimate effect of the present Excise policy will be I do not know. Its present result may be summarised as :—

(1) Considerable loss to Government revenue from consumption of illicit liquor;

(2) Extensive illicit distillation in some places forming a regular trade, which it is impossible for the Excise staff to cope with ;

(3) Driving the Bhils who with difficulty were weaned from their lawless habits, into habitual law-breaking of a kind approved by their public opinion ;

(4) Considerable damage to the prosperity (poor enough as it is) of any one caught and fined or imprisoned, making it still more difficult for the Bhils to rise from a Backward tribe;

(5) An inevitable diminution in the morale of the subordinate Excise staff.

"6. None of these results are encourging nor is the future outlook promising.

The Tavlai affray resulting in one death and 2 Bhils severely wounded shows what must happen occasionally if illicit consumption is to be firmly suppressed, but I doubt Government being prepared to face the cost of the extra armed staff needed or the outcry over slaughtered Bhils.

"7. It is now I think a matter of a very short time before the detected and convicted cases of illicit distillation will decrease. In various villages quite a good intelligence system is working against the Excise, distillation is carried on in Nalas, etc., away from the village, and it is idle to expect that the Bhil and Mawchi will much longer continue to confess that a still found a mile from the village is his. In most Abkari cases there is no evidence except the accused's admission, and once the accused realize that a mere denial lets them off scot free, successful detection will be extremely difficult not to mention the effect on crime in general in the district as soon as the Bhil realizes that the law can be defied with impunity.

"8. I see little hope of making the Bhil and Mawchi sober by Act of Parliament. Even if the use of liquor is not *enjoined* by their religion (which is a disputed

point) it is customary at births, marriages, and funerals. 'God gave the Brahman ghi, and the Bhil liquor'. With a much stronger Excise staff and considerable chance of trouble, it is possible to prevent illicit distillation being a paying game. Without considerable education of the Bhil, it is impossible for illicit distillation to be regarded with disfavour by Bhil opinion."

56. Though convinced that until the Indian States in and around this Presidency adopt the same policy and until the masses are educated to temperance, total prohibition must remain more an ideal than a realizable measure, I am striving loyally to carry out the policy laid down by Government. With the approval of Government I tried my best to persuade some of the States to assimilate their Excise system to ours at least on the borders but with little success.

57. Severe assaults and rioting in various parts of the Presidency have emphasized the fact that the present staff is too undermanned to carry out effectively the policy of Government and stay the demoralization and contempt of authority which is spreading to every district in the Presidency. Unless the staff be materially and steadily increased year by year, I fear that the present policy instead of doing any good to the masses must result in further demoralization and affect detrimentally not only the Excise, but every other branch of administration. Even now I doubt if an impartial credit and debit account were to be struck whether it would be found that the balance was in favour of the administration.

58. Considering its diminished numbers and the discouraging conditions under which it is working at present, I am of opinion that the Excise staff has put up an excellent record of work and I am particularly indebted to the Deputy Commissioner, Mr. Smith, for his loyal and energetic co-operation.

J. GHOSAL,
Commissioner of Excise.

Bombay, 4th August 1925.

APPENDIX A.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1924-25.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof).
				Rs. a. p.
Ahmedabad	Messrs. Dalals, Vakil, Kothawala and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse Kaira do. Anand ... Panch Mahals Godhra distillery ... Broach Broach bonded warehouse ...	1 5 0
Broach ...				
Surat	Do. do. up to 10th May 1924, and then under Departmental Management.	Do. do. and Government Central distillery at Nasik.	Surat bonded warehouse ... Bulsár do. ... Ahwa do. ...	1 5 0
Dángs				
Thána.				
Sálsette Táluka	Under Departmental Management.	Government Central distillery at Nasik.	Thána bonded warehouse ...	
Bassein do.			Bassoin do. ...	
Máhim do.			Dáhánu do. ...	
Dáhánu do.			Kalyán do. ...	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwándi, Kalyán, Sháhapur Vada and Murbad tálukas.				
Kolába	Do. ...	Do. ...	Panvel bonded warehouse ... *Mahád do. ... Pen do. ...	
Town and Island of Bombay..	Do. ...	Do. ...	Sewri do. ...	

Násik ... ... West Khándesh ... ... East Khándesh	Do. ...	Do. ...	Násik distillery ... Málegaon bonded warehouse ... Dhulia do. ... Nandurbár do. ... Jalgaon do. ...		
Poona ... ... Ahmednagar ... ... Sátára ... ... Sholápur	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa.	Mundhwa distillery ... Ahmednagar bonded warehouse ... Sátára do. ... Sholápur do. ...	1	2 5
Kánara (above-ghát) ... Belgaum ... ... Dhárwár ... ... Bijápur ... ... Kánara (below-ghát) ... Ratnágiri	The liquor supply was managed departmentally.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse ... Khanápur distillery ... Dhárwár bonded warehouse ... Gadag do. ... Háveri do. ... Bijápur do. ... Kumta do. ... Kodibag do. Ratnágiri do. ... Chiplun do. ... Harnai do. ... Malwan do. ...		
Sankheda Mewas State in Rewa Kántha Agency.	Messrs. Jamshedjee Nássarwanji Ginwalla and Sons.	Wadia distillery ...	Wadia distillery ...	1	5 0
Mahi Kántha Leased Area ...	Messrs. Dalals, Vakil, Kothawalla and Co.	Dabhoda and Godhra distilleries ...	Dabhoda distillery ... Vadagám bonded warehouse ...	1	5 0

Note.—There is no sanctioned rate in the case of the Nasik and Khanapur distilleries.

* Mahad Warehouse supplies liquor to a few shops in Ratnagiri district.

J. GHOSAL,
Commissioner of Excise.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1924-25.				
		On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1	2	3				
1 Ahmedabad ...	1. Ahmedabad Municipality.	...	...	...	...	...
	2. Viramgam Municipality.	...	...	...	...	...
	3. Dholka Taluka...	...	...	...	...	..
	4. Sanand do. ...	...	...	...	...	...
	5. Gogho do. ...	...	...	...	...	...
	6. Prantij do. ...	...	...	...		...
	7. Dhandhuka do. ...	.	...	...	...	...
	8. Viramgam do. ...	...	...	...	...	...
	9. North Daskroi do. ...	...	...	...	...	...
	10. South Daskroi do. ...	...	...	...	...	..
	11. Modasa Patha ...	...	..	...	...	...
Kaira ...	All the 7 talukas of the district.	...	3	..	...	3
3 Panch Mahals...	1. Godhra Municipality.	...	...	...	...	...
	2. Godhra Taluka ...	5	...	...	...	5
	3. Kalol do. ...	.	...	...	...	...
	4. Dohad do. ...	...	...	...	...	...
	5. Halol Mahal ...	...	...	...	...	...
	6. Jhalod do. ...	...	...	...	..	...
4 Broach ...	1. Broach Municipality ...	...	...	..	...	...
	2. Ankleshwar Taluka ...	...	...	...	...	...
	3. Hansot Mahal ...	...	...	...	...	...
	4. Jambusar Taluka ...	...	...	...	...	...
	5. Amod do. ...	...	...	...	...	...
	6. Vagra do. ...	...	...	1	...	1
	7. Broach do. ...	...	...	...	...	...

B.

Details as to meetings of Committees in 1924-25.					Hours for sale at shops during 1924-25.		Remarks.
		Number of recommendations.					
Number of meetings.	Number of recommendations made.	To which effect given.		To which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
	4				5		6
					A. M.	P. M.	
3	1	1	...	...		8 30	Ahmedabad City.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
1	1	1	...	...			
...	.....	...	...	..			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.
...	.....	...	...	...	10 30	8 30	Nadiad, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	.....	...	...	...		8 0	Godhra town.
4	3	1	1	1			
...	.....	...	...	...	10 30		
...	.....	...	..	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.
1	2	...	1	1		8 30	Broach City and Ankleshwar town.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	..	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.

LIBRARY OF THE ASIATIC SOCIETY BOMBAY BRANCH

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1924-25.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2			3		
5	Surat	1. Surat Municipality	...	..	...	...	...
		2. Chorasi Taluka	...	...	...	...	...
		2. Rander Municipality	...	...	...	...	...
		3. Olpad Taluka	...	...	1	...	1
		4. Bardoli Taluka including Valod.	...	...	...	...	...
		5. Jalalpur Taluka	..	...	...	...	...
		6. Chikhli do.	...	...	...	...	...
		7. Bulsar do.	...	...	...	...	...
		8. Pardi do.	...	...	...	...	...
		9. Mandvi do.	6	...	3	...	9
6	Thana	1. Bandra Municipality	...	...	...	...	...
		2. Thana do.	...	...	...	...	...
		3. Salsette Taluka	...	...	...	...	...
		4. Bassein do.	...	...	...	...	...
		5. Mahim do.	...	...	...	...	...
		6. Dahanu do.	...	...	2	...	2
		7. Umbergaon Petha	...	...	..	...	...
		8. Kalyan Taluka	...	...	...	...	...
		9. Bhiwandi do.	...	..	...	...	...
		10. Murbad do.	...	...	...	...	...
		11. Shahapur do.	...	...	...	...	...
		12 Vada do. (excluding Mokhada Petha).	...	...	...	..	...
7	Bombay	One Committee for each of the seven Municipal Wards.	...	...	...	...	...
8	Kolaba	1. Alibag Taluka	...	...	...	...	...
		2. Pen do.	...	...	...	...	...
		3. Panwel do.	...	...	...	...	...
		4. Karjat do.	...	...	1	...	1
		5. Roha do.	...	..	...	...	...
		6. Mahad do.	..	...	...	...	...
		7. Mangaon do.	...	...	...	...	...

B—*contd.*

Details as to meetings of Committees in 1924-25.					Hours for sale at shops during 1924-25.		Remarks.
		Number of recommendations.					
Number of meetings.	Number of recommendations made.	To which effect given.		To which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
		4			5		6
					A.M.	P.M.	
2	2	2	..	...		8 0	Surat City.
..	.....	...	.	...			
...	... ..	...	...	...			
..	... ..	...	..	...			
...	... .	..	..	...			
...	... .	..	...	..	10 30	8 30	Bulsar and Rander towns.
...	... .	...	..	...			
1	2	2	...	...			
...	... ..	..	..	..			
	2	..	1	1		9 0	Rural areas.
2	2	...	..	2		8 30	Kalyan and Bhiwandi towns.
...	... ..	...	...	...			
3	3	2	...	1			
1	1	1	...	..			
...	.....	...	...	...			
3	3	1	1	1			
3	3	2	...	1	10 30		
...	.....	...	...	...			
1	1	1	...	...			
...	.....	..	..	...			
...	.....	...	...	...			
1	1	1	..	..		9 0	Thana, Kurla and Bandra towns and Rural areas.
7	11	11	...	...	10 30	9 30	
...	.....	...	...	...			
...	... ..	...	...	...			
...	... ..	...	...	...			
1	1	...	...	...	10 30	9 0	
...	.....	...	...	...			
...	... ..	...	...	...			
...	... ..	...	...	...			

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1924-25.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1				8		
9	Ratnagiri	1. Ratnagiri town	...	...	...	...	...
		2. Ratnagiri Taluka	...	...	...	...	...
		3. Rajapur do.	...	...	..	...	...
		4. Deogad do.	...	...	...	...	...
		5. Malwan do.	...	...	...	...	...
		6. Vengurla do.	...	...	...	...	...
		7. Sangameshwar Taluka	...	...	...	...	...
		8. Chiplun do.	...	...	...	...	..
		9. Khed do.	...	...	...	...	...
		10. Dapoli do.	...	1	...	...	1
		11. Gubagar Mahal	..	...	...	...	...
		12. Mandangad do.	...	...	...	...	...
10	Kanara	Karwar Taluka Habyal do.	...	3	...	...	3
11	Dharwar	1. Dharwar Municipality	...	1	3	...	4
		2. Hubli do.	..	...	...	...	...
		3. Gadag do.	..	..	...	...	...
12	Belgaum	1. Belgaum City and Cantonment Municipality.	...	...	...	...	...
		2. Belgaum Taluka	...	...	...	...	...
		3. Parasgad do.	...	...	...	...	...
		4. Bail-Hongal do.	...	...	...	...	...
		5. Khanapur do.	...	...	...	...	...
		6. Gokak do.	...	...	...	...	...
		7. Chikodi do.	...	...	...	...	...
		8. Hukeri do.	...	...	...	...	...
		9. Athni do	1	...	...	...	1
13	Bijapur	Bijapur Municipality	...	...	8	...	8

B—*conta.*

Details as to meetings of Committees in 1924-25.					Hours for sale at shops during 1924-25.		Remarks.
		Number of recommendations.					
Number of meetings.	Number of recommendations made.	To which effect given.		To which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
	4				5		6
					A.M.	P.M.	
1	1	...	...	1		8 30	Ratnagiri, Chiplun Vengurla and Malwan towns.
...	.....	...	...	...			
1	1	1	..	...			
1	1	...	...	...			
2	2	2	...	...			
4	3	...	...	3			
1	1	...	1	...	10 30		
4	4	...	...	4			
...	.....	...	...	...			
3	4	2	...	2			
...	.....	...	...	...			
2	2	...	...	...		9 0	Rural areas.
						8 30	Karwar and Kumta towns.
...	.....	...	...	...	10 30	9 0	Rural areas.
...	.....	...	...	...		8 0	Dharwar, Hubli, Gadag and Ranebennur towns.
...	.....	...	...	...	10 30		
...	.....	...	...	...		8 30	Rural areas.
1	1	1	...	...		8 0	Belgaum, Nipani and Athni towns.
...	.....	...	...	...			
...	.....	...	...	...			
1	1	1	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
1	1	1	...	...			
1	2	...	1	1			
3	3	1	...	1		8 30	Rural areas.
						8 0	Bijapur, Bagalkot, Guledgud and Ilkal towns.
...	.....	...	...	...	10 30		
						8 30	Rural areas.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1924-25.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2	3				
14	Sholápur	1. Sholapur Municipality	...	..	...	...	...
		2. Sholapur Taluka	...	...	.	..	..
		3. Madha do.	..	...	...	...	..
		4. Barsi do.	...	...	...	.	...
		5. Karmala do.	...	...	...	..	..
		6. Phandharpur do.	...	..	...	...	...
15	Satara	1. Satara Municipality	...	...	..	..	...
		2. Karad Taluka	...	..	...	.	..
		3. Walwa do.	...	...	...	...	..
		4. Khanapur do.	...	...	...	.	...
		5. Khatao do.	..	...	..		..
16	Poona	1. Poona City Municipality.	...	...	.	.	..
		2. Poona Cantonment and Surburban Municipality.	...	...	.	...	...
17	Ahmednagar	Ahmednagar City and Cantonment and Bhingar Municipality.	...	...	...	...	..
18	Nasik	1. Nasik Municipality	...	...	...	...	...
		2. Malegaon do.	...	...	..	..	..
		3. Malegaon Taluka	...	...	...		..
19	West Khandesh.	1. Dhulia Municipality	...	...	.	..	.
		2. Nandurbar Taluka	...	...	...	...	...
		3. Sakri do.	..	...	...	.	..
		4. Taloda do.	...	...	...	...	..
		5. Shahada do.	...	...	...	...	...
		6. Shirpur do.	...	..	...	...	...
		7. Navapur Petha	...	...	...	...	...
		8. Dhulia Taluka (except Dhulia Town).	...	...	...	...	...
		9. Sindkheda Taluka	...	...	...	...	...

B—*contd.*

Details as to meetings of Committees in 1924-25.					Hours for sale at shops during 1924-25.		Remarks.
		Number of recommendations.					
Number of meetings.	Number of recommendations made.	To which effect given.		To which effect not given.	Opening	Closing.	
		Wholly.	Partly.				
	4				5		6
					A.M.	P.M.	
...	.....	..	...	...		8 0	Sholapur City, Bársi and Pandharpur towns.
...	.....	...	...	...			
..	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...		8 0	Satara, Wái, Karád, Miraj and Sangli towns.
2	4	1	...	3			
2	9	3	...	6	10 30		
1	3	...	...	3			
1	.....	...	...	...		8 30	Rural areas
2	8	1	1	6	10 30	8 0	From 1st March to 31st August (Poona City and Cantonment.)
...	.....	...	...	...	...	7 30	From 1st September to 28th February. (Poona City and Cantonment.)
...	.....	...	...	...	...	8 30	Rural areas.
1	2	2	...	...	10 30	8 0	Ahmednagar City Cantonment and Sangamner town.
						8 30	Rural areas.
...	.....	...	...	...		8 30	Nasik City, Malegaon and Yeola towns and Malegaon Camp.
...	.....	...	...	...	10 30		
...	.....	...	...	...		9 0	Rural areas.
...	.....	...	...	...		8 30	Dhulia and Nandurbar towns.
...	.....	...	...	...			
...	.....	...	...	...			
1	.....	...	...	...			
1	2	...	...	2	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		9 0	Rural areas.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.		Number of country spirit shops closed during 1924-26.				
				On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2		3				
20	East Khandesh.	1. Jalgaon	Taluka ...	...	...	...	...	...
		2. Bhusaval	do. ...	...	...	...	...	...
		3. Yawal	do. ...	...	...	...	...	...
		4. Raver	do. ...	...	...	...	...	...
		5. Amalner	do. ...	...	...	...	...	...
		6. Erandol	do. ...	...	...	...	...	...
		7. Chopda	do. ...	...	...	...	...	...
		8. Pachora	do. ...	...	..	...	...	...
		9. Chalisgaon	do. ...	...	...	...	...	...
		10. Jamner	do. ...	...	...	...	...	...
		11. Edalabad	Petha ...	...	...	...	...	...
		12. Bhadgaon	do. ...	...	...	...	...	...
			Total ...	12	8	19	...	39

B—*concld.*

Details as to meetings of Committees in 1924-25.					Hours for sale at shops during 1924-25.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		To which effect given.		To which effect not given.			
		Wholly.	Partly.				
	4				5		6
					A.M.	P.M.	
...	.....	...	...	...			
...	.....	...	...	...		8 30	Jalgaon, Nasiradad, Bhusaval, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
2	2	1	...	1			
1	1	...	...	1			
...	.....	.	...	...			
..	.....	...	...	...			
2	1	...	...	1	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	... ..	...	..	...			
1	1	...	...	1		9 0	Rural areas
78	99	43	7	44	...	...	

J. GHOSAL,
Commissioner of Excise.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas, and (3) the whole British District of the Bombay Presidency during the year 1924-25.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams
1	Ahmedabad	3	312,585	46,058	7·1	578,326	7,151	0·6	890,911	53,209	2·8
2	Kaira	6	91,392	14,290	7·5	619,590	17,658	1·4	710,982	31,948	2·1
3	Panch Mahals	2	40,054	11,272	13·5	334,806	24,841	3·6	374,860	36,113	4·6
4	Broach	2	52,521	20,363	18·6	255,224	26,366	4·9	307,745	46,729	7·2
5	Surat	3	144,263	31,474	10·4	530,088	147,841	13·3	674,351	179,315	12·7
6	Thana	6	117,026	56,977	23·3	795,730	147,734	9·0	912,756	204,711	10·7
7	Bombay	1	1,175,914	504,967	20·6	.....	.....	.....	1,175,914	504,967	20·6
8	Kolaba	1	5,253	3,243	29·6	557,689	59,545	5·1	562,942	62,788	5·3
9	Ratnagiri	4	48,366	10,966	10·8	1,105,878	50,378	2·2	1,154,244	61,244	2·5
10	Kanara	2	23,517	2,945	6·0	378,210	19,479	2·5	401,727	22,424	2·7
11	Dharwar	4	155,381	21,241	6·5	881,543	15,023	0·8	1,036,924	36264	1·6
12	Belgaum	3	73,736	15,438	10·0	879,260	17,102	0·9	952,996	32,540	1·6

13	Bijapur	...	...	4	78,119	5,832	3·6	718,757	5,139	0·3	796,876	10,971	0·6
14	Sholapur	...	...	3	169,482	19,200	5·4	572,528	5,082	0·4	742,010	24,282	1·6
15	Satara	...	...	3	92,461	4,418	2·2	933,798	7,165	0·3	1,025,259	11,583	0·5
16	Poona	...	...	3	286,290	56,760	9·5	722,743	13,291	0·9	1,009,033	70,051	3·3
17	Ahmednagar	...	...	1	48,190	11,668	11·6	683,362	2,571	0·2	731,552	14,239	0·9
18	Nasik	...	...	4	88,288	16,172	8·8	744,288	20,130	1·3	832,576	36,302	2·1
19	West Khandesh	...	...	2	42,654	4,598	5·1	599,196	70,586	5·6	641,847	{63,397 / *11,672}	5·6
20	East Khandesh	...	...	9	143,621	16,428	5·4	952,216	50,848	2·6	1,075,837	67,276	3·0
	Total	...	1924-25 ...	66	3,189,113	874,295	13·1	12,823,229	707,630	2·6	16,012,342	1,593,125	4·7
			1923-24 ...	66	3,189,113	968,934	14·6	12,823,229	737,134	2·7	16,012,342	1,708,118	5·1

* In the Akrani tract of West Khandesh.

J. GHOSAL,
Commissioner of Excise.

APPENDIX C (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof. 1924-25.		Actual realizations.		Total realization 1924-25.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	2,74,007	44,779	7·8	5,03,765	6,64,600	11,68,365
2	Broach City ...	41,341	14,998	17·4	1,65,490	1,61,800	3,27,290
3	Surat City ...	1,17,434	22,350	9·0	2,45,250	1,70,100	4,15,350
4	Thana Town ...	22,639	10,928	23·1	1,22,935	1,04,100	2,27,035
5	Bandra do. ...	27,944	17,574	30·2	1,97,703	85,800	2,83,503
6	Coorla do. ...	26,059	7,458	13·7	83,897	36,400	1,20,297
7	Bassein do. ...	10,367	8,522	39·4	95,877	37,500	1,33,377
8	Panvel do. ..	7,843	4,126	25·1	38,680	19,500	58,180
9	Alibag do. ...	5,253	3,243	29·6	30,403	27,005	57,408
10	Dharwar City ...	34,221	5,011	7·0	56,376	62,700	1,19,076
11	Hubli Town ...	66,772	9,576	6·9	1,07,728	86,018	1,93,746
12	Belgaum City and Cantonment.	48,320	12,284	12·2	1,37,925	79,825	2,17,750
13	Sholapur City Cantonment and places ten miles round.	113,931	13,061	5·5	1,49,110	1,70,588	3,19,698
14	Satara City and Cantonment.	22,454	2,600	5·6	26,460	12,250	38,710
15	Poona City and Cantonment.	165,953	55,696	16·1	6,22,125	4,79,612	11,01,737
16	Ahmednagar City and Cantonment.	48,190	11,668	11·6	1,29,521	91,050	2,20,571
17	Nasik City ...	38,211	6,787	8·5	76,345	31,600	1,07,945
18	Dhulia Town ...	29,521	2,947	4·8	27,630	90,000	1,17,630
19	Jalgaon do. ...	23,324	2,731	5·6	25,605	60,500	86,105
20	Bhusaval do. ...	25,071	4,023	7·7	45,256	57,600	1,02,856
	Total for Towns...	1,148,855	260,362	10·8	28,88,081	25,28,548	54,16,629

J. GHOSAL,
Commissioner of Excise.

APPENDIX D.

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at booths; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each British District of the Presidency during the year 1924-25.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	1924-25. Number of licenses issued for		
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3		4	5	6	7
1	Ahmedabad ...	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p.	...	2	2
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	.....	...	...	...
3	Panch Mahals ...	.....	0 4 0	.....	8,100	...	...
4	Broach ...	5 8 0	2 8 0	.....	50	78	6
5	Surat ..	(b) 12 0 0 (c) 6 0 0 (d) 3 0 0 (e) 12 0 0 (f) 10 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0 (e) 6 0 0 (f) 5 0 0	.....	6,033	760	166
6	Thána ..	(g) 7 8 0 (h) 5 0 0 (i) 9 0 0 12 0 0	(g) 3 0 0 (h) 2 0 0 (i) 3 0 0 6 0 0	.....	74	1,045	197
7	Bombay ...			.....	1	84	127
8	Kolába ...	(j) 12 0 0 (k) 9 0 0	(j) 6 0 0 (k) 3 0 0	.....	15	60	19
9	Ratnágiri	8 0 0	3 0 0	... ..	...	594	86
10	Kánara ...	8 0 0	3 0 0	.....	...	104	92
11	Dhárwár ..	6 0 0	3 0 0	.....	...	11	112
12	Belgaum ...	6 0 0	3 0 0	.....	...	3	81
13	Bijápur ...	6 0 0	3 0 0	.....	...	11	111
14	Sholápur ..	6 0 0	3 0 0	... ..	...	17	12
15	Sátára ..	6 0 0	2 0 0	.....	80	...	6
16	Poona ...	6 0 0	3 0 0	.....	17	33	28
17	Ahmednagar ...	6 0 0	3 0 0	.....	...	1	5
18	Násik ...	6 0 0	2 0 0	.....	18	14	26
19	West Khándesh ...	6 0 0	2 0 0	.....	...	1	8
20	East Khándesh ..	6 0 0	2 0 0	.....	...	4	3
	Total ...	.....	.....	.....	14,388	2,822	1,087

APPENDIX D—*contd.*

Serial No.	District.	1924-25.—*contd.*						
		Number of licenses issued for —*contd.*		Number of trees licensed to be tapped.				Quantity of toddy sold.
		Hawking.	Total.	Coconnut.	Bmb.	Date.	Total.	
1	2	8	9	10	11	12	13	14
								Gals.
1	Ahmedabad ...	...	4	...	...	308	308	9,081
2	Kaira ...	...	...	...	...	...	...	.....
3	Panch Mahals ...	...	8,100	...	9,370	...	9,370	.....
4	Broach ...	...	134	...	1,615	2,642	4,257	105,293
5	Surat ...	...	6,959	...	421	172,327	172,748	3,783,721
6	Thána ...	2	1,318	866	12,503	49,299	62,668	2,549,472
7	Bombay ..	79	291	16,806	376	1,652	18,834	1,213,417
8	Kolába ...	...	94	300	539	548	1,387	45,135
9	Ratnágiri ...	...	680	(*l*)22,379	...	...	(*l*) 22,379	1,421,896
10	Kánara ...	...	196	5,279	727	675	6,681	544,359
11	Dhárwár ...	...	123	...	...	39,295	39,295	896,651
12	Belgaum ...	...	84	...	686	19,973	20,659	490,242
13	Bijápur ...	...	122	...	...	20,440	20,440	368,894
14	Sholápur ...	...	29	...	...	15,029	15,029	356,916
15	Sátára ...	1	87	...	...	416	416	2,173
16	Poona ...	3	81	...	...	12,993	12,993	692,715
17	Ahmednagar ...	...	6	...	...	155	155	31,209
18	Násik ...	...	58	...	...	1,763	1,763	26,527
19	West Khándesh ...	...	9	...	...	346	346	42,942
20	East Khándesh ...	...	7	...	...	314	314	2,245
	Total ...	85	18,382	45,630	26,187	338,175	409,992	12,554,868

APPENDIX D—*contd.*

Serial No.	District.	1923-24.						
		Number of licenses issued for					Number of trees licensed to be tapped	
		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab
1	2	15	16	17	18	19	20	21
1	Ahmedabad ...	...	3	2	...	5	...	...
2	Kaira ...	24	...	...	...	24	...	24
3	Panch Mahals ...	6,780	..	...	..	6,780	...	7,844
4	Broach ...	19	74	6	...	99	...	1,550
5	Surat ...	13,793	888	172	...	14,797	...	801
6	Thána ...	78	1,305	197	...	1,310	891	11,915
7	Bombay ...	2	84	127	80	293	17,220	372
8	Kolába ...	22	37	18	...	77	241	464
9	Ratnágiri ...	...	839	85	...	924	22,577	...
10	Kánara ...	...	106	90	...	196	5,429	1,058
11	Dhárwár ...	...	11	114	...	125	...	...
12	Belgaum ...	...	8	79	...	87	...	679
13	Bijápur ...	...	9	110	1	120	...	...
14	Sholápur ...	...	21	12	...	33	...	...
15	Sátára ...	86	...	6	1	93	...	...
16	Poona ...	23	29	27	3	82	2	...
17	Ahmednagar ...	...	...	5	...	5	...	...
18	Násik ...	7	9	16	...	32	...	...
19	West Khándesh ...	...	1	8	...	9	...	...
20	East Khándesh ...	...	3	2	...	5	...	...
	Total ...	20,834	3,101	1,076	85	25,096	46,360	24,707

APPENDIX D—*concld.*

Serial No.	District.	1923-24—*contd.* Number of trees licensed to be tapped —*contd.* Date.	Total.	Quantity of toddy sold.	Remarks.
1	2	22	23	24	25
				Gallons.	
1	Ahmedabad ...	355	355	10,769	(a) Kaira District and Deroli Amodra and Indran villages of Modása Mahál of Ahmedabad District.
2	Kaira ...	...	24	.....	
3	Panch Mahals ...	...	7,844	.....	(b) Surat City Olpad Taluka Chomasi Taluka Jalalpore Taluka Bulsar West and Pardi West.
4	Broach ...	1,305	3,445	84,083	(c) Mandvi South, Bardoli Taluka, Valod Mahal, Chikli Taluka, Bulsar East and Pardi East.
					(d) Mandvi North.
					(e) Salsette and Bassein Taluka.
					(f) Mahim Taluka.
					(g) Dáhanu Taluka.
					(h) Umbergaon Petha.
5	Surat ...	218,166	219,267	4,390,753	(i) Rest of the district and Jáwhar State.
					(j) Panvel and Bagayat Part of Alibag Taluka.
					(k) Rest of the district and Sudhagad Mahal.
					(l) Includes 63 wild palms.
6	Thána ...	47,428	60,234	2,370,645	
7	Bombay ...	1,840	19,432	1,356,043	
8	Kolába ...	393	1,098	40,624	
9	Ratnágiri ...	...	22,677	1,547,605	
10	Kánara ...	322	6,809	568,823	
11	Dhárwár ...	32,755	32,755	698,976	
12	Belgaum ...	17,139	17,818	476,144	
13	Bijápur ...	18,545	18,545	421,707	
14	Sholápur ...	15,801*	15,801†	400,094	
15	Sátára ...	270	270	700	
16	Poona ...	13,723	13,725	714,020	
17	Ahmednagar ...	831	831	25,968	
18	Násik ...	1,578	1,578	19,277	
19	West Khándesh ...	250	250	48,473	
20	East Khándesh ...	250	250	2,038	
	Total ...	371,841*	442,908†	13,186,632	

* Read 15,801 and 371,841 for 26,669 and 382,709, respectively in last year's report.

† Read 15,801 and 442,908 for 26,669 and 453,776, respectively in last year's report.

J. GHOSAL,
Commissioner of Excise.

APPENDIX E.

Statement showing the quantities of (a) imported denatured Spirits passed into Consumption at the favourable 7½ per cent. ad valorem Rate of Duty and (b) locally produced denatured Spirits passed into Consumption free of Duty during the year 1924-25 in the Bombay Presidency.

Denatured Spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	217	.....	.....	.....	.....	.....	.....	
Java ...	1,68,418	.....	.....	.....	Madras ...	112	.....	
Total ...	1,68,635	.....	.....	.....	.....	112	.....	

J. GHOSAL,
Commissioner of Excise.

APPENDIX F.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1925.

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1924.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Name of Táluka in which permitted.	Of Gánja.		Of Bháng.													
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Gánja.	Bháng	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	3	250	...	...	Ahmednagar ...	1,851	...	3,454	18	...	2	83	...	5,307	101	...
	...	...	...	...	Bombay ...	...	...	72	19	...	806	200	...	878	219	...
	...	...	...	...	Surat ...	...	...	6	6	...	48	24	...	54	30	...
	...	...	...	...	Ahmedabad ...	...	...	7	6	12	140	28	...	147	34	12
Total ...	3	250	...	...		1,851	...	3,539	49	12	996	335	...	6,386	384	12

APPENDIX F—*concld.*

Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1925.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
	On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
6 (*contd.*)	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	945	65	...	963	...	...	1,187	3	...	2,212	33	...	...	80 to 90 per maund	30 to 40 per maund	.....
Bombay ...	640	154	...	13	21	...	17	...	...	208	44	...	...	100	20	.....
Surat ...	36	21	...	...	...	...	13	4	.	5	5	...	...	145	30	.....
Ahmedabad ...	96	24	3	...	...	...	8	...	5	43	10	4	...	140	40	600
Total ...	1,717	264	3	976	21	...	1,225	7	5	2,468	92	4	...	...	.....	.....

J. GHOSAL,
Commissioner of Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Indian States during the year 1924-25.

	Name of State or Political Agency.	Stock on 1st April 1924.	Imported from Government Opium Depôts.	Confiscated opium.	Excess on re-weighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1925.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.		Tolas.	
1	Cutch	984	2,400	...	...	3,384	2,072	...	1,312	484,547	0·3	
2	Kathiawar	1,794	8,311	24	4	10,133	8,525	2	1,606	2,538,497	0·3	
3	Palanpur	424	1,316	106	...	1,846	1,480	3	363	518,566	0·2	
4	Mahi Kantha	256	1,440	...	...	1,696	1,341	4	351	450,478	0·2	
5	Rewa Kantha	1,140	2,597	3	34	3,774	2,627	18	1,129	753,058	0·3	
6	Cambay	102	720	...	15	837	729	...	108	71,762	0·8	
7	Other States	860	2,084	...	4	2,948	2,294	1	653	2,399,390	0·08	
	Total for the year 1924-25 ...	5,560	18,868	133	57	24.618	19,068	28	5,522	7,216,298	0·2	
	Total for the year 1923-24 ...	7,299	18,615	127	26	26,067	20,466	41	5,560	7,216,298	0·2	

J. GHOSAL,
Commissioner of Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1924-25.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
1	Ahmedabad ...	18,62,345	2,400	18,64,745	16,09,122	...	16,09,122	2,52,877	346	2,400	2,62,512	18,71,634	
2	Kaira ...	5,37,825	..	5,37,825	4,72,709	...	4,72,709	65,116	...	..	58,677	5,31,386	
3	Panch Mahals ...	4,13,047	...	4,13,047	3,79,373	...	3,79,373	33,674	...	...	42,943	4,22,316	
4	Broach ...	9,41,754	...	9,41,754	8,50,832	...	8,50,832	90,922	...	...	75,337	9,26,169	
5	Surat ...	34,36,391	2,084	34,38,475	33,03,477	2,084	33,05,561	1,32,914	...	...	1,28,795	34,34,356	
6	Thana ...	38,33,730	...	38,33,730	35,72,711	...	35,72,711	3,11,019	...	...	3,00,925	38,73,636	
7	Bombay ...	1,33,16,865	...	1,33,16,865	94,87,197	...	94,87,197	38,29,668	...	...	30,51,649	1,25,38,846	
8	Kolaba ...	10,69,071	1,205	10,70,276	8,97,795	369	8,98,164	1,68,748	...	3,366	1,71,011	10,69,175	
9	Ratnagiri ...	11,21,817	208	11,22,025	9,27,218	173	9,27,391	1,92,145	35	2,454	2,22,546	11,49,937	
10	Kanara ...	4,47,486	619	4,48,105	3,88,529	...	3,88,529	58,957	...	619	56,980	4,45,509	
11	Dharwar ...	14,84,629	1,760	14,86,389	13,74,307	1,634	13,75,941	1,08,935	450	1,063	1,07,527	14,83,768	
12	Belgaum ...	11,74,572	70,732	12,45,304	11,23,865	41,656	11,65,521	5,895	1,723	72,165	66,779	12,32,300	
13	Bijapur ...	4,55,558	57,728	5,13,286	4,29,455	22,981	4,52,436	21,422	...	39,428	31,878	4,84,314	
14	Sholapur ...	11,92,396	520	11,92,916	10,86,286	520	10,86,806	1,05,712	...	398	1,12,955	11,99,761	
15	Satara ...	5,49,629	703	5,50,332	4,83,721	408	4,84,129	64,576	863	764	67,335	5,51,464	
16	Poona ...	29,02,756	8,535	29,11,291	24,84,554	1,113	24,85,667	3,44,901	...	80,723	2,41,666	27,27,333	
17	Ahmednagar ...	6,98,296	965	6,99,261	6,06,060	965	6,07,025	88,697	...	3,539	90,118	6,97,143	
18	Nasik ...	9,36,883	...	9,36,883	7,71,793	...	7,71,793	1,61,905	...	3,185	1,53,906	9,25,699	
19	West Khandesh ...	18,00,094	67,938	18,68,032	16,45,112	23,550	16,68,662	1,51,163	16,149	32,058	1,69,679	18,38,341	
20	East Khandesh ...	8,59,212	3,719	8,62,931	6,13,174	3,719	6,16,893	2,39,198	...	6,840	3,02,666	9,19,559	
	Total ...	3,90,84,356	2,19,116	3,93,03,472	3,25,07,290	99,172	3,26,06,462	64,28,442	19,566	2,49,092	57,18,184	3,83,24,646	

J. GHOSAL,
Commissioner of Excise.

APPENDIX 1.

Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1924-25.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (Columns 7 and 8 of Appendix H).	Remarks.
			Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	18,71,634	.....	2,62,512	16,09,122	.....	2,52,877	18,61,999	
2	Kaira ...	5,31,385	.....	68,677	4,72,709	.....	65,116	5,37,825	
3	Panch Mahals ...	4,22,316	.....	42,943	3,79,373	.....	33,674	4,13,047	
4	Broach ...	9,26,169	.....	75,337	8,50,832	.....	90,922	9,41,754	
5	Surat ...	34,34,356	.....	1,28,795	33,05,561	.....	1,32,914	34,38,475	
6	Thana ...	38,73,636	.....	3,00,925	35,72,711	.....	3,11,019	38,83,730	
7	Bombay ...	1,25,38,846	.....	30,51,649	94,87,197	.....	38,29,668	1,33,16,865	
8	Kolaba ...	10,69,175	.....	1,71,011	8,98,164	.....	1,68,746	10,66,910	
9	Ratnagiri ...	11,49,937	.....	2,22,546	9,27,391	.....	1,92,145	11,19,536	
10	Kanara ...	4,45,509	.....	56,980	3,88,529	.....	58,957	4,47,486	
11	Dharwar ...	14,83,768	.....	1,07,827	13,75,941	.....	1,08,935	14,84,876	
12	Belgaum ...	12,32,300	.....	66,779	11,65,521	.....	5,895	11,71,416	
13	Bijapur ...	4,84,314	.....	31,878	4,52,436	.....	21,422	4,73,859	
14	Sholapur ...	11,99,761	.....	1,12,955	10,86,806	.....	1,05,712	11,92,518	
15	Satara ...	5,51,464	.....	67,335	4,84,129	.....	64,576	5,48,705	
16	Poona ...	27,27,333	.....	2,41,666	24,85,667	.....	3,44,901	28,30,568	
17	Ahmednagar ...	6,97,143	.....	90,118	6,07,025	.....	88,697	6,95,722	
18	Nasik ...	9,27,699	.....	1,55,906	7,71,793	.....	1,61,905	9,33,698	
19	West Khandesh ...	18,38,341	.....	1,69,679	16,68,662	.....	1,51,163	18,19,825	
20	East Khandesh ...	9,19,559	.....	3,02,666	6,16,893	.....	2,39,198	5,56,091	
	Total ...	3,83,24,646	.....	57,18,184	3,26,06,462	.....	64,28,442	3,90,34,924	

J. GHOSAL,
Commissioner of Excise.

APPENDIX J.

tatement showing (a) the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (3) offences relating to Cocaine, and (b) number of cases under the Opium Act investigated, during the year 1924-25.

Number.	District.	Cases detected (Abkári).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Ahmedabad	44	13	42	...	...	104	...	34	10	...	...	44	...	4	...	4
2	Kaira	82	10	12	1	215	320	...	2	2	...	...	4	...	...	...	...
3	Panch Mahals	278	5	5	...	2	341	...	5	1	...	...	6	...	...	...	...
4	Broach	120	22	36	4	4	186	...	...	...	...	...	...	...	...	...	...
5	Surat	133	86	20	2	49	290	...	2	...	...	...	2	...	3	1	4
6	Thána	153	...	213	2	125	493	...	...	...	3	2	5	...	1	...	1
7	Bombay	...	15	4	11	21	51	...	22	41	3	...	66	2	429	15	446
8	Kolába	27	11	24	1	10	73	1	1	2	...	...	4	...	...	...	...
9	Ratnágiri	5	17	31	...	2	55	...	...	..	2	...	2	...	...	...	...
10	Kánara	6	11	10	1	2	30	...	...	...	1	...	1	...	...	...	...
11	Dhárwár	108	29	20	8	...	165	1	...	4	12	...	17	...	...	...	...
12	Belgaum	16	13	23	6	5	62	...	...	1	1	...	2	...	...	...	...
13	Bijápur	84	15	55	2	5	161	1	...	...	3	...	4	...	...	...	...

APPENDIX J—*contd.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Gr.
1	Ahmedabad	152	145	...	...	17	...	6	...	...	1	24	120 73 78¼
2	Kaira	324	110	...	...	7	...	1	...	...	...	8	20 42 12
3	Panch Mahals	347	339	...	...	18	...	7	...	1	...	26	52 27 47¾
4	Broach	186	180	...	...	...	...	2	...	..	...	2	0 14 45
5	Surat	296	290	...	...	...	...	...	...	...	...	...	.....
6	Thána	499	468	...	...	1	...	...	...	...	...	1	10 52 90
7	Bombáy	563	554	...	16	52	9	12	..	...	...	89	44 54 18¼
8	Kolába	77	65	...	...	...	1	...	...	...	...	1	0 48 90
9	Ratnagiri	57	53	...	...	2	...	...	...	...	...	2	0 5 22½
10	Kánara	31	25	...	...	...	...	...	...	...	...	...	.....
11	Dhárwár	182	170	...	...	2	...	...	...	2	2	6	0 6 32
12	Belgaum	64	55	...	...	...	...	...	...	...	3	3	.....
13	Bijápur	165	155	...	...	1	...	...	...	...	...	1	0 1 67½

APPENDIX J—*contd.*

Number.	District.	Cases detected (Abkari).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
14	Sholápur	9	23	31	10	6	79	1	...	3	2	...	6	...	...	...	...
15	Sátára	12	17	2	1	1	33	...	...	2	1	...	3	...	...	...	...
16	Poona	11	...	15	23	1	50	...	...	2	1	...	3	...	...	...	...
17	Ahmednagar	...	...	5	...	1	6	...	...	2	...	...	2	...	...	...	...
18	Násik	194	...	64	3	134	394	...	...	6	...	1	7	...	...	...	...
19	West Khándesh	914	...	125	...	1	1,040	...	...	...	...	...	...	...	...	...	...
20	East Khándesh	137	2	156	...	8	303	...	94	1	...	...	95	...	...	...	...
21	Baroda Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ... 1924-25 ...	2,333	293	944	74	592	4,236	4	160	77	29	3	273	2	437	16	455
	Total ... 1923-24 ...	2,529	506	522	58	265	3,880	3	133	135	15	2	288	3	369	36	408

APPENDIX J—*contd.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Gr.
14	Sholápur	85	83	...	3	7	...	...	...	...	...	9	0 33 90 0 1 45 Madat.
15	Sátára	36	32	...	...	...	...	..	...	...	...	...	.....
16	Poona	53	50	...	...	3	...	...	...	8	13	16	0 17 0
17	Ahmednagar	8	8	...	...	1	...	...	...	...	2	3	0 1 90
18	Násik	401	391	...	...	1	...	...	...	...	...	1	0 2 90
19	West Khándesh	1,040	1,007	...	...	1	...	...	...	...	...	1	0 67 90
20	East Khándesh	398	334	1	...	23	...	3	...	...	..	23	7 34 23½
21	Baroda Cantonment	...	...	...	...	4	...	...	...	...	...	4	0 26 0
	Total ... (1924-25 ...	4,064	4,564	1	18	140	10	30	...	8	21	223	250 26 159½ 0 1 45 Madat.
	Total ... (1923-24 ...	4,576	4,291	...	1	107	2	42	...	7	34	193	400 19 133½

APPENDIX J—*concld.*

Number.	Indian States.	Cases detected (Opium).									Quantity of contraband opium seized.
		Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	21	22	23	24	25	26	27	28	29	30
											S. T. Gr.
1	Cambay	...	...	...	...	...	...	...	...	...	.....
2	Pálanpur ...	...	...	21	...	16	...	...	...	37	83 72 90
3	Mahi Kántha	...	...	1	4	...	...	...	...	5	13 17 107
4	Rewa Kántha	...	...	11	2	1	...	1	...	15	25 54 135¼
5	States under Poona Agency ...	...	...	...	...	...	...	...	...	...	.....
6	Do. Surat Agency	...	...	...	...	...	...	...	...	...	.....
7	Do. Sholapur Agency ...	...	...	...	...	...	...	...	...	...	.....
8	Do. Dharwar Agency ...	...	...	...	...	...	...	...	...	...	.....
	Total of Indian States for the year 1924-25.	...	...	33	6	17	...	1	...	57	122 64 152½
	Do. do. for the year 1923-24.	1	...	82	3	6	1	...	1	94	246 63 81¾
	Grand Total of British Districts and Indian States for the year 1924-25.	1	18	173	16	47	...	4	21	280	382 11 131¼
	Do. do. for the year 1923-24 ...	1	1	189	5	48	1	7	35	287	647 3 35

J. GHOSAL,
Commissioner of Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular during the year 1924-25.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
1	2	3	4	5
Ahmedabad	... ..	20	.....	.....
Kaira	... ..	19	.....	.....
Panch Mahals	.....	16	.....	.....
Broach	.....	19	.....	... ..
Surat	1	28	.....	.....
Thana	12	176	.....	.....
Bombay	.....	3,048	.....	.....
Kolaba	.. ...	64	.....	.....
Ratnagiri	.....	15	.....	.....
Kanara	.....	7	.....	.....
Dharwar	.....	13	.....	.....
Belgaum	.....	79	.....	.....
Bijapur	.....	27	.....	.....
Sholapur	.....	29	.....	.....
Satara	1	44	.....	.....
Poona	.....	237	.....	.....
Ahmednagar	.....	.....	.....	.. ...
Nasik	1	76	.....	.....
West Khandesh ...	.....	7	.....	.....
East Khandesh ...	.. ...	29	.....	.....
Total { 1924-25 ...	15	3,953	.....	.....
{ 1923-24 ...	20	3,762	.....	.....

J. GHOSAL,
Commissioner of Excise.

APPENDIX L.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign Spirits and Fermented Liquors in the Bombay Presidency proper during the year 1924-25.

Name of District.	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India.								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad	...	...	...	...	...	...	...	...	...
Town and Island of Bombay	106	75,538	451,772	776,910	6,750	587	2,196	5,385	...
Total 1924-25 ...	106	75,538	*451,772	776,910	6,750	587	2,196	5,385	...
Total 1923-24 ...	108	64,119	†406,001	1,036,552	8,586	1,496	2,510	4,441	...

* Inclusive of 4,106 gallons of rectified spirit.

† Inclusive of 3,169 gallons of rectified spirit.

APPENDIX L—*contd.*

PROVINCIAL STATEMENT A—*contd.*

Name of District.	Licenses for wholesale vend of Spirits manufactured in the Presidency proper to the trade.			Licenses for wholesale vend of Fermented Liquors whether manufactured at a licensed Brewery or Imported by land or sea.					Remarks.
		Quantity of Spirit sold* thereunder.			Quantity of Fermented Liquor sold thereunder.				
					To other licensed vendors.		To the public.		
	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	11	12	13	14	15	16	17	18	19
		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Ahmedabad	...	...	...	...	...	...	...	...	
Town and Island of Bombay ...	...	7,058	...	...	...	...	...	...	
Total { 1924-25 ...	...	7,058	...	...	...	...	...	...	
{ 1923-24 ...	...	12,413	...	...	...	...	...	...	

* There are no separate licenses for the wholesale vend of locally made spirits in the Town and Island of Bombay. These are sold under licenses shown in Column 2.

J. GHOSAL,
Commissioner of Excise.

APPENDIX M.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of foreign Spirits and Fermented Liquors in the Bombay Presidency proper during the year 1924-25.

Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.							
	Sold under Shop Licenses.							
	On fixed fees.				On fees determined by auction.			
	Number of Licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	9	568	10,900	4,121	...	...	...	...
2 Kaira ...	3	19	650		...	...	...	...
3 Panch Mahals ...	1	8	175	22	...	...	...	...
4 Broach ...	3	115	2,419	295	..	...	...	...
5 Surat ...	8	413	6,030	2,331	...	...	...	...
6 Thana ...	18	207	3,678	2,865	..	.	...	...
7 Bombay ...	69	17,710	81,195	54,626	28	650	15,837	14,571
8 Kolaba ...	6	80	873	313	...	...	...	...
9 Ratnagiri ...	6	41	423	25	...	...	...	...
10 Kanara ...	7	189	468	279	...	...	...	...
11 Dharwar ...	8	250	3,741	2,927	...	...	...	...
12 Belgaum ...	4	998	3,108	56,985	...	...	...	...
13 Bijapur ...	3	24	659	126	...	...	...	...
14 Sholapur ...	7	122	4,924	2,203	...	...	...	...
15 Satara ...	7	161	3,149	1,031	.	...	...	...
16 Poona ...	25	3,410	26,714	25,021	...	...	...	...
17 Ahmednagar ...	7	198	2,602	1,823	...	...	...	...
18 Nasik ...	6	358	2,860	2,639	...	...	...	...
19 West Khandesh .	3	38	2,023	122	..	..	...	..
20 East Khandesh .	5	187	4,280	2,000	...	...	...	...
Total 1924-25.	205	25,096	160,871	159,754	28	650	15,837	14,571
Total 1923-24.	201	24,940	146,685	112,044	26	642	10,965	12,918

APPENDIX M—*contd.*

PROVINCIAL STATEMENT B—*contd.*

Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.							
	Sold under Hotel or Dak Bungalow licenses.				Sold under Railway Refreshment Room licenses.			
	Number of licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	10	11	12	13	14	15	16	17
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	9	52	4,535	9,185	2	9	169	707
2 Kaira ...	...	...	...	...	...	...	...	...
3 Panch Mahals ...	...	...	...	...	1	3	46	89
4 Broach ..	...	...	...	...	1	3	42	98
5 Surat ...	...	...	...	...	1	3	112	265
6 Thana ...	11	46	1,473	1,596	2	10	289	1,227
7 Bombay ..	68	5,518	41,701	111,645	3	132	752	3,747
8 Kolaba ...	8	77	339	549	2	3	103	210
9 Ratnagiri ...	...	...	...	...	...	...	...	...
10 Kanara ...	1	3	9	33	1	1	13	24
11 Dharwar ..	...	...	...	...	2	13	148	319
12 Belgaum ...	8	...	...	36,376	2	4	82	234
13 Bijapur ...	1	1	3	22	1	2	43	53
14 Sholapur ...	4	6	304	3,339	2	3	61	212
15 Satara ...	5	44	97	2,949	4	12	235	644
16 Poona ...	26	357	971	79,430	4	29	565	1,972
17 Ahmednagar ...	4	...	...	26,361	1	1	31	195
18 Nasik ...	7	10	136	30,285	2	12	163	923
19 West Khandesh .	...	...	...	...	1	1	9	13
20 East Khandesh .	1	13	105	1,215	1	8	116	...
Total { 1924-25 .	153	6,127	49,673	302,985	33	249	2,970	10,932
Total { 1923-24 .	152	6,668	48,341	302,930	33	265	3,646	9,633

NOTE.—Columns 10—13 include particulars regarding "Ordinary Refreshment Room" and "Canteen Tenant" licenses.

Columns 14—17 include particulars regarding "Dining Car" and "Steamer" licenses.

Besides the sales entered in the statement 351,064 gallons of denatured spirit were sold during the year under reference.

APPENDIX M—*concld.*

PROVINCIAL STATEMENT B—*concld.*

Name of District.	SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.						SPIRITS MADE IN OUT-STILLS.	
	Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.			
	Number of licenses.	Quantity sold.					Number of vendors connected with the out-still.	Quantity sold by them.
		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	
1	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1 Ahmedabad		128	14,236	44	23,506	...	...	...	...
2 Kaira		...	...	...	...	...	...	...	...
3 Panch Mahals		...	...	...	...	...	...	...	...
4 Broach		...	...	...	...	..	...	...	...
5 Surat		...	...	...	...	...	...	...	...
6 Thana		...	...	...	...	...	...	...	...
7 Bombay		5,197	...	...	...	...	...	...	...
8 Kolaba		...	...	...	...	...	...	...	...
9 Ratnagiri		...	...	...	...	...	...	...	...
10 Kanara		...	...	...	..	...	...	...	...
11 Dharwar		...	...	...	...	...	...	...	...
12 Belgaum		...	...	...	...	...	...	...	...
13 Bijapur		...	...	...	...	...	...	...	...
14 Sholapur		...	...	...	...	...	...	..	...
15 Satara		...	...	...	...	...	...	...	...
16 Poona ...		...	...	...	...	...	...	...	...
17 Ahmednagar		...	...	...	...	...	...	...	..
18 Nasik		...	...	...	...	...	...	...	...
19 West Khandesh		...	...	...	...	...	...	...	...
20 East Khandesh... ...		19	...	...	...	...	...	...	...
Total { 1924-25		5,344	14,236	44	23,506	...	...	...	...
Total { 1923-24		8,561	9,853	76	19,401	...	...	...	...

J. GHOSAL,

Commissioner of Excise.

APPENDIX

Statement showing the number of liquor shops licensed for the sale of prescribed strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1923-	
				40° U.P.	
1	2	3		4	
		1923-24.	1924-25.	Gallons.	
1	Ahmedabad ...	5	5		69,403
				(30° U.P.)	258
2	Kaira ..	47*	45*		38,292
				(30° U.P.)	17,695
3	Panch Mahals ...	29	26		4,351
				(30° U.P.)	1,856
4	Broach ...	8	8		30,840
				(30° U.P.)	15,006
5	Surat ...	74	74		48,488
				(30° U.P.)	40,506
6	Thana ...	62	75		30,605
7	Bombay ...	...	...		9,30,320
8	Kolaba ...	15	15		54,321
9	Ratnagiri ...	30	30		48,493
				.....	
10	Kanara { Below Ghat ...	11	11	(30° U.P.)	14,286
	{ Above Ghat ...	14	13		4,701
				(30° U.P.)	3,077
11	Dharwar ...	35	34		37,907
				(30° U.P.)	538
12	Belgaum ...	24	24		42,331
				(30° U.P.)	9,765
13	Bijapur ...	40	37		5,099
14	Sholapur ...	2	2		13,141
				(30° U.P.)	85
15	Satara ..	12	13		10,545
16	Poona ...	16	16		98,818
17	Ahmednagar ..	3	3		15,072
				(30° U.P.)	281
18	Nasik ...	50	53		16,125
				(30° U.P.)	669
19	West Khandesh ...	65	65		2,058
				(30° U.P.)	689
20	East Khandesh ...	59	60		4,952
	Total ...	601	609		15,05,862
				(30° U.P.)	1,04,711

* These shops sell only 40° U. P. liquor.

N.

exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1924-25.

sumption.		
24.	1924-25.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
47,915	60,463	42,027
	(30° U.P.) 172	
.....	33,744	.....
	(30° U.P.) 16,717	
89,644	3,894	81,414
	(30° U.P.) 1,730	
49,340	28,535	41,919
	(30° U.P.) 18,343	
2,58,783	44,007	3,07,515
	(30° U.P.) 42,721	
5,34,327	25,779	4,73,110
16,766	8,31,232	15,569
98,808	49,283	83,044
1,06,343	40,102	92,958
15,124	...	13,587
	(30° U.P.) 13,070	
9,151	3,914	8,205
	(30° U.P.) 3,157	
30,184	36,613	34,397
	(30° U.P.) 767	
26,640	28,458	22,013
	(30° U.P.) 9,489	
17,673	4,388	20,846
48,781	10,726	41,124
	(30° U.P.) 1,996	
13,365	9,566	14,608
43,561	87,619	43,699
15,551	14,428	13,343
	(30° U.P.) 350	
82,005	15,408	67,362
	(30° U.P.) 161	
1,37,364	2,314	1,52,883
(*a*) 32,496	(30° U.P.) 1,079	(*a*) 29,680
1,54,440	5,484	1,59,965
18,28,261	13,35,987	17,59,268
	(30° U.P.) 1,09,752	

(*a*) In the Akrani tract of West Khandesh.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,60,374	...	7,58,146	13,18,520	.....	13,18,520
	47,760		*19,932*	*67,692*		*67,692*
Kaira ...	1,51,415	...	1,66,416	3,17,830	.....	3,17,830
			4,915	*4,915*		*4,915*
Panch Mahals ...	1,27,768	...	91,835	2,19,603	.....	2,19,603
	1,33,460		*10,094*	*1,43,554*		*1,43,554*
Broach ...	4,41,383	...	2,82,781	7,24,164	.....	7,24,164
Surat ...	12,83,261	...	3,80,811	16,64,072	.....	16,64,072
	77,021		*11,608*	*88,629*		*88,629*
Thána ...	21,35,751	...	10,34,812	31,70,563	.....	31,70,563
	44,072		*23,415*	*67,487*		*67,487*
Bombay ...	66,90,800	...	31,82,399	98,73,199	.....	98,73,199
Kolába ...	6,08,600	...	3,67,327	9,75,927	.....	9,75,927
	16,866		*10,451*	*27,317*		*27,317*
Ratnágiri ...	4,58,152	...	3,14,550	7,72,702	.....	7,72,702
Kánara ...	1,56,605	...	1,15,434	2,72,039	.....	2,72,039
Dhárwár ...	4,13,291	...	2,90,666	7,03,957	.....	7,03,957
	37,694		*20,267*	*57,958*		*57,958*
Belgaum ...	3,61,483	...	1,69,957	5,31,440	.....	5,31,440
	65,155		*45,268*	*1,10,423*		*1,10,423*
Bijápur ...	1,23,913	...	63,492	1,87,405	.....	1,87,405
	7,102		*2,461*	*9,563*		*9,563*
Sholápur ...	2,72,795	...	2,51,488	5,24,283	.....	5,24 283
	13,938		*12,091*	*26,029*		*26,029*
Sátára ...	1,28,649	...	1,00,073	2,28,722	.....	2,28,722
	44,199		*20,048*	*64,247*		*64,247*
Poona ...	7,86,921	...	8,47,505	16,34,426	.....	16,34,426
	20,767		*32,174*	*52,941*		*52,941*
Ahmednagar ...	1,58,384	...	1,63,816	3,22,200	.....	3,22,200
Násik ...	3,49,112	...	3,47,258	6,96,370	.....	6,96,370
West Khándesh ...	4,72,597	...	3,33,844	8,06,441	.....	8,06,441
East Khándesh ...	6,52,014	...	8,08,556	14,60,570	.....	14,60,570
Total 1924-1925 ...	1,63,33,268	...	(a)1,00,71,164	2,64,04,433	.....	2,64,04,433
	5,08,031		*2,12,724*	*7,20,755*		*7,20,755*
Total 1923-1924 ...	1,80,02,444	...	96,15,126	2,76,17,570	.....	2,76,17,570
	4,49,860		*2,18,086*	*6,67,946*		*6,67,946*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(a) Vend fees	94,36,133
License fees ...	6,35,031
Total ...	1,00,71,164

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Country Fermented Liquors.				Malt Liquors.	
	Tari—Tree tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquor, all kinds other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	726	1,760	.....	2,486	.....	.....
Kaira ...	...	.....	.....	.....	.....	.....
Panch Mahals ...	919	.....	.....	919	.....	.....
Broach ...	15,030	36,035	.....	51,065	.....	.....
Surat ...	8,48,055	6,74,604	.....	15,22,659	.....	.....
Thána ...	2,94,942	2,65,031	.....	5,59,973	.....	350
	3,105	*798*		*3,903*		
Bombay ...	2,16,193	2,57,461	.....	4,73,654	.....	.....
Kolába ...	10,527	10,785	.....	21,312	.....	.....
	2,065	*1,765*		*3,830*		
Ratnágiri ...	2,01,792	1,43,607	.....	3,45,399	.....	.....
Kánara ...	43,123	97,167	.....	1,40,290	6	.....
Dhárwár ...	1,15,816	3,66,086	.....	4,81,902	.....	.....
	9,117	*36,218*		*45,335*		
Belgaum ...	66,570	2,74,449	.....	3,41,019	47,278	300
	17,812	*56,711*		*74,523*	*433*	
Bijápur ...	59,266	1,71,502	.....	2,30,768	.....	.....
	1,809	*4,253*		*6,062*		
Sholápur ...	36,565	1,91,315	.....	2,27,880	.....	.....
	6,210	*18,666*		*24,876*		
Sátára ...	804	700	.....	1,504	459	.....
	237	*1,136*		*1,373*	*72*	
Poona ...	39,411	2,58,469	.....	2,97,880	5,251	1,025
	129	*583*		*712*		
Ahmednagar ...	950	4,894	.....	5,844	.....	.....
Násik ...	4,017	8,427	.....	12,444	.....	.....
West Khándesh ...	139	19,425	.....	20,287	.....	.....
East Khándesh ...	862	757	.....	896	.....	.....
Total 1924-1925 ...	19,55,707	(*b*) 27,82,474	.....	47,38,181	52,994	1,675
	40,484	*1,20,130*		*1,60,614*	*505*	
Total 1923-1924 ...	18,57,060	24,96,099	.....	43,53,159	46,207	.....
	47,693	*1,39,604*	.....	*1,87,297*	*705*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(*b*) Vend fees	27,21,399
License fees	61,075
Total ...	27,82,474

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Malt Liquors.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	8,683	8,352	17,035	13,38,041
					67,692
Kaira ...	.....	.....	592	592	3,18,332
					4,915
Panch Mahâls ...	.....	.....	161	161	2,20,683
					1,43,554
Broach ...	.....	.....	2,394	2,394	7,77,623
Surat ...	.....	.....	3,688	3,688	31,90,419
					88,629
Thâna ...	350	5,028	7,855	12,883	37,43,769
					71,390
Bombay ...	.....	1,88,218	9,17,841	11,06,059	1,14,52,912
Kolâba ...	.....	.....	2,840	2,840	10,00,079
					31,147
Ratnâgiri ...	.....	.....	938	938	11,19,039
Kânara ...	6	24	913	937	4,13,272
Dhârwâr ...	.....	1,020	752	1,772	11,87,631
					1,03,293
Belgaum ...	47,578	.....	71	71	9,20,108
	453				*1,85,379*
Bijâpur ...	.....	8	699	707	4,18,880
					15,625
Sholâpur ...	.....	.....	2,626	2,626	7,54,789
					60,905
Sâtâra ...	459	.....	2,962	2,962	2,33,647
	72		*401*	*401*	*66,093*
Poona ...	5,276	400	14,718	15,118	19,53,700
					53,653
Ahmednagar ...	.....	28	5,939	5,967	3,34,011
Nâsik ...	.....	.....	6,134	6,134	7,14,948
West Khândesh ...	.....	.....	1,152	1,152	8,27,880
East Khândesh ...	.....	.....	3,170	3,170	14,64,636
Total 1924-1925 ...	54,669	2,03,409	9,83,707	11,87,116	3,23,84,399
	505		*401*	*401*	*8,82,275*
Total 1923-1924 ...	46,207	2,56,781	9,03,873	11,60,654	3,31,77,590
	705	*30*	*1,373*	*1,403*	*8,57,351*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.			
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	458	1,68,752	1,10,836	.....	2,79,588
Kaira ...	.....	1,17,707	39,155	.....	1,56,862
		270	*6,441*		
Panch Mahâls ...	.....	*6,171*	10,400	.....	10,400
			1,905		*1,905*
Broach ...	.....	65,607	23,743	.....	89,350
Surat ...	253	27,369	17,308	.....	44,677
		494			*494*
Thâna ...	.....	14,562	12,530	.....	27,092
Bombay ...	4,830	1,89,742	1,08,920	.....	2,93,662
		16,830			*16,830*
Kolâba ...	.....	7,198	8,039	.....	15,237
Ratnâgiri ...	.....	1,515	2,563	.....	4,078
Kânara ...	.....	2,282	685	.....	2,967
Dhârwâr ...	.....	8,551	5,901	.....	14,452
		440			*440*
Belgaum ...	227	8,977	3,112	.....	12,089
	8	*761*			*761*
Bijâpur ...	.....	3,864	4,173	.....	8,037
		357			*357*
Sholâpur ...	...	1,21,602	69,667	.....	1,91,269
		5,980			*5,980*
Sâtâra ...	75	47,964	31,777	.....	79,741
	13	*5,132*			*5,132*
Poona ...	473	1,49,935	1,78,980	.....	3,28,915
		4,364			*4,364*
Ahmednagar ...	.....	1,04,871	1,16,190	.....	2,21,061
Nâsik ...	.....	33,221	64,039	.....	97,260
		200			*200*
West Khândesh ...	.....	17,660	31,793	.....	49,453
East Khândesh ...	.....	93,481	1,35,589	.....	2,29,070
Total 1924-1925 ...	6,316	(c) 11,84,860	9,70,400	.....	(c) 21,55,260
	21	*40,729*	*2,175*		*42,904*
Total 1923-1924 ...	21,559	12,09,592	9,52,452	.....	21,62,044
		35,851	*3,380*		*39,231*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 62,470 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District.	Hemp drugs.					
	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.
	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	58,500	.....	1,944	60,444	45,265	1,05,70
	36,135	*4,320*	*925*	*41,380*		*41,35*
Kaira ...	11,121	.....	66	11,187	15,766	26,95
					70	*7*
Panch Maháls ...	2,996	.....	.....	2,996	4,190	7,18
	4,500		*300*	*4,800*	*1,593*	*6,39*
Broach ...	15,735	.....	318	16,053	15,585	31,63
Surat ...	22,908	.....	1,446	24,354	19,269	43,62
	12,127		*1,146*	*13,273*		*13,273*
Thána ...	6,951	.....	.....	6,951	14,757	21,70
	726			*726*	*200*	*92*
Bombay ...	4,71,557	.....	15,240	4,86,797	1,66,070	6,52,867
	68,647		*2,460*	*71,107*		*71,107*
Kolába ...	6,226	.....	66	6,292	14,803	21,095
	472		*6*	*478*	*100*	*578*
Ratnágiri ...	8,887	.....	12	8,899	12,657	21,556
Kánara ...	15,457	.....	.....	15,457	12,001	27,458
Dhárwár ...	88,302	.....	.....	88,302	67,103	1,55,405
	2,677			*2,677*	*16,228*	*18,905*
Belgaum ...	47,583	.....	18	47,601	39,369	86,970
	4,162			*4,162*	*19,680*	*23,842*
Bijápur ...	11,770	...	6	11,776	25,323	37,099
	630			*630*	*2,096*	*2,726*
Sholápur ...	95,490	.....	144	95,634	68,446	1,64,080
	5,670			*5,670*	*6,881*	*12,551*
Sátára ...	87,230	.....	.....	87,230	38,254	1,25,484
	1,462			*1,462*	*28,735*	*30,197*
Poona ...	2,07,450	.....	3,105	2,10,555	1,13,090	3,23,645
					8,347	*8,347*
Ahmednágar ...	80,477	.....	1,179	81,656	50,157	1,31,813
Násik ...	61,897	.....	1,026	62,923	57,070	1,13,993
West Khándesh ...	14,055	.....	177	14,232	5,143	19,375
East Khándesh ...	83,947	.....	1,677	85,624	56,962	1,42,586
Total (1924-1925 ...	13,98,589	.....	26,424	14,24,963	8,35,280	22,60,243
	1,37,268	*4,320*	*4,837*	*1,46,365*	*83,930*	*2,30,295*
Total (1923-1924 ...	11,71,432	.....	24,769	11,96,201	7,60,892	19,57,093
	1,21,337	*1,065*	*4,404*	*1,27,296*	*79,411*	*2,06,707*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District.	License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	73	31,544	17,55,413		
		20	*7,129*	*1,16,221*		
Kaira ...	.....	1,057	16,756	5,19,960		
				11,426		
Panch Mahals ...	.....	248	16,320	2,54,832		
		60	*16,572*	*1,67,484*		
Broach ...	.....	552	26,996	9,26,169		
Surat ...	.....	609	52,379	33,31,960		
				1,02,396		
Thána ...	.....	592	8,159	38,01,320		
				72,316		
Bombay ...	.....	1,411	45,227	1,24,50,909		
				87,937		
Kolába ...	.....	105	820	10,37,336		
		28	*86*	*31,839*		
Ratnágiri ...	.....	318	4,946	11,49,937		
Kánára ...	.....	420	1,392	4,45,509		
Dhárwár ...	.....	934	2,455	13,60,877		
		20	*238*	*1,22,891*		
Belgaum ...	.....	441	2,417	10,22,252		
		24	*34*	*2,10,018*		
Bijápur ...	.....	71	1,429	4,65,516		
			90	*18,798*		
Sholápur ...	.....	814	19,248	11,30,200		
		6	*119*	*69,561*		
Sátára ...	.....	105	8,125	4,41,177		
		75	*2,777*	*1,04,287*		
Poona ...	.....	407	53,829	26,60,969		
				66,364		
Ahmednagar ...	.....	65	10,193	6,97,143		
Násik ...	.....	545	753	9,27,499		
				200		
West Khándesh ...	.....	492	22,359	9,19,559		
East Khándesh ...	.....	170	1,879	18,38,341		
Total 1924-1925 ...	.....	9,434	3,27,226	(c) 3,71,42,978	17,00,960	(c) 3,54,41,918
		293	*26,040*	*11,81,768*	*3,53,914*	*8,27,854*
Total 1923-1924 ...	.....	12,636	1,79,862	3,75,10,784	18,18,737	3,56,92,047
		218	*1,828*	*11,05,335*	*2,19,685*	*9,85,650*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 62,470 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN II—EXPENDITURE.

		Rs.
1. Salaries and Establishment		11,34,853
2. Allowances, Honoraria, etc.		3,56,659
3. Contingencies		83,311
		15,74,823
4. Refunds during 1924-25		1,26,137 *3,53,914*
Total charges ...	1924-25 ...	17,00,960 *3,53,914*
	1923-24 ...	18,18,737 *2,19,685*

Note.—Figures in italics are for Indian States.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN III.—Shops and Licenses.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	.....	3	...	2	41	...	...	...	2	...	...	...	...
Kaira ...	...	...	...	...	...	...	.....	...	...	...	70	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	.....	...	...	...	48	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	.....	...	...	...	33	...	...	...	6	...	...	...	...
Surat ...	...	...	...	...	...	...	.....	...	...	2	137	...	...	...	166	...	...	...	...
Thana ...	...	...	...	...	...	...	.....	...	...	...	199	...	...	...	197	...	...	...	2
Bombay ...	...	...	...	...	...	...	106	69	...	4	238	...	...	...	127	...	...	...	...
Kolaba ...	...	...	...	...	...	...	.....	...	...	...	74	...	...	...	19	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	.....	...	...	...	126	...	...	...	86	...	...	...	...
Kanara ...	...	...	...	...	...	...	.....	...	...	...	60	...	...	...	92	...	...	...	...
Dharwar ...	...	...	...	...	...	...	.....	...	...	4	107	...	...	...	112	...	...	...	...
Belgaum ...	...	1	...	...	...	...	.....	7	...	1	78	...	...	...	81	...	...	...	3
Bijapur ...	...	...	...	...	...	...	.....	...	...	...	45	...	...	...	111	...	...	...	...
Sholapur ...	...	...	...	...	...	...	.....	...	...	1	26	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	.....	...	...	2	34	...	...	...	6	...	...	...	...
Poona ...	...	1	...	...	...	...	.....	...	...	3	42	...	...	...	28	...	...	...	2
Ahmednagar ...	...	...	...	...	...	...	.....	...	...	...	17	...	...	...	5	...	...	...	...
Nasik ...	...	1	...	...	...	...	.....	...	...	...	67	...	...	...	26	...	...	...	...
West Khandesh ...	...	...	...	1	...	...	.....	...	...	...	81	...	6	...	8	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	.....	...	...	1	102	...	...	...	3	...	...	...	...
Total ...	...	*4	1	1	...	...	106	79	...	20	1,625	...	6	...	1,087	...	...	...	7
Total of previous year ...	...	5	1	1	...	...	108	61	...	19	1,625	...	6	...	1,076	...	...	...	...

* Exclusive of two distilleries in Indian States—one at Dabhoda and the other at Wadia.

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Name of District.	Foreign liquors. Retail licenses—Number for sale of								Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
										(*a*)						
Ahmedabad ...	...	9	7	2	...	2	12	32	89	26	...	...	89	89	...	41
Kaira	...	3	.....	...	...	...	...	8	65	16	...	...	13	4	...	10
Panch Mahals ...	...	1	.....	1	...	2	...	3	35	5	...	...	8	1	...	8
Broach ...	...	3	.....	...	...	...	...	6	30	11	...	...	25	13	...	17
Surat ...	...	8	.....	1	18	...	9	*28*	*21*	*14*	...	...	34	34	...	29
Thana ...	...	17	10	2	26	...	...	28	17	19	...	...	*45*	*26*	...	*33*
Bombay ...	36	61	59	3	157	224	151	285	12	36	...	...	550	533	1	338
Kolaba ...	...	6	8	2	1	1	1	14	17	17	...	...	10	3	1	6
Ratnagiri ...	...	6	.....	...	...	...	1	7	8	15	...	...	12	6	...	6
Kanara ...	...	7	1	1	...	...	...	10	11	16	...	...	2	...	...	2
Dharwar ...	...	8	.....	2	...	...	...	12	14	50	...	...	16	...	...	17
Belgaum ...	...	4	.....	2	6	10	2	16	14	34	...	...	19	12	...	21
Bijapur ...	...	3	.....	2	...	...	...	6	10	21	...	...	3	...	...	4
Sholapur ...	...	7	4	2	...	...	2	8	46	27	...	...	15	...	...	19
Satara ...	...	7	4	4	...	1	1	21	42	23	...	...	19	...	...	22
Poona ...	...	24	13	4	106	12	5	45	48	38	...	...	38	5	...	42
Ahmednagar ...	...	7	1	1	...	3	...	11	56	40	...	...	3	...	...	10
Nasik ...	...	6	*5*	2	...	3	...	14	37	35	...	...	6	6	...	8
West Khandesh ...	...	3	.....	1	...	...	...	*5*	31	20	...	...	6	...	...	3
East Khandesh ...	...	5	1	1	...	...	...	11	81	54	...	...	6	...	...	7
Total ...	36	195	113	33	314	258	184	570	684	517	...	...	900	512	2	648
Total of previous year...	36	191	111	37	317	264	189	529	690	517	...	...	511	466	1	697

(*a*) These are combined licenses for retail sale of ganja and bhang only, the consumption of charas is prohibited.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty.	
1		3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
					(40° U. P.)	(60° U. P.)
					6 12 0 (*a*)	4 8 0 (*a*)
					2 12 0 (*a-1*)	1 13 0 (*a-1*)
					4 8 0 (*a-2*)	3 0 0 (*a-2*)
					(30° U. P.)	
1 Ahmedabad ...	179	60,065	41,825	52,894	2 12 0 (*a-3*)	1 6 0 (*a-3*)
	6,576	13,100	3,204	13,745	2 12 0 (*a-4*)	1 6 0 (*a-4*)
					(40° U. P.)	
					2 4 0 (*a-4*)	1 8 0 (*a-5*)
					30° (U. P.)	
					3 3 0 (*a-5*)	
					(40° U. P.)	
					2 8 0 (*a-5*)	
					(30° U.P.)	
2 Kaira ...	17,381	34,956	...	33,140	3 0 0 (*b*)	
	736	1,506	...	1,419	(40° U. P.)	
					2 8 0 (*b*)	
3 Panch Mahals ...	1,708	4,073	80,447	35,818	2 4 0 (*c*)	1 6 0 (*c*)
	2,161	3,455		3,586	2 4 0 (*c-1*)	1 6 0 (*c-1*)
4 Broach ...	18,122	28,157	41,790	46,296	6 12 0 (*d*)	4 8 0 (*a*)
					5 10 0 (*d-1*)	3 12 0 (*d-1*)
					6 12 0 (*e*)	4 8 0 (*e*)
5 Surat ...	43,728	44,666	313,087	182,644	5 10 0 (*e-1*)	3 12 0 (*e-1*)
	*3,530	3,840	8,250	9,630	3 12 0 (*e-2*)	2 8 0 (*e-2*)
	1,970				4 8 0 (*e-3*)	3 0 0 (*e-3*)
						1 2 0 (*e-4*)
6 Thána ...	...	26,030	464,714	261,504	6 12 0 (*f*)	4 8 0 (*f*)
	...	281	11,331	4,701	5 10 0 (*f-1*)	3 12 0 (*f-1*)
					4 8 0 (*f-2*)	2 10 0 (*f-2*)
7 Bombay ...	...	849,956	15,500	516,174	7 12 0	5 0 0
Kolaba ...	...	48,678	82,357	62,150	5 10 0	3 12 0
	...	1,565	2,150	1,799		
9 Ratnagiri ...	...	39,486	93,119	60,939	4 8 0 (*m*)	3 0 0 (*m*)
						2 4 0 (*m-1*)
					(30° U. P.)	
10 Kanara. Below-ghat	13,315	...	13,853	14,862	3 6 0	
					(40° U. P.)	
Above-ghat	3,210	4,032	8,385	8,020	2 12 0	4 8 0
					6 12 0	
11 Dharwar ...	775	36,978	35,491	36,926	6 12 0	4 8 0
	...	5,704	200	3,502		
12 Belgaum ...	9,411	28,716	22,187	32,692	6 12 0	4 8 0
	353	6,582	4,076	5,827		
13 Bijapur ...	...	4,505	21,154	11,165	6 12 0	4 8 0
	...	348	1,055	631		
14 Sholapur ...	1,970	11,027	41,429	24,567	6 12 0	4 8 0
	50	413	2,416	1,249		
15 Satara ...	...	9,539	14,355	11,465	6 12 0	4 8 0
	...	6,553	...	3,931		
16 Poona ...	...	87,409	43,296	69,764	6 12 0	4 8 0
	...	2,375	1,030	1,837		
17 Ahmednagar ...	325	14,386	13,099	14,093	6 12 0	4 8 0
					6 12 0 (*g*)	4 8 0 (*g*)
					(30° U. P.)	1 8 0 (*g-1*)
					3 3 0 (*g-1*)	3 12 0 (*g-2*)
18 Nasik ...	140	15,411	68,864	36,690	(40° U. P.)	
					5 10 0 (*g-2*)	
					5 10 0 (*h*)	3 12 0 (*h*)
19 West Khandesh ...	1,141	1,220	117,713	60,780	(30° U. P.)	1 8 0 (*h-1*)
			†30,412		3 3 0 (*h-1*)	
					(40° U. P.)	
20 East Khandesh ...	...	4,408	115,195	48,722	6 12 0 (*i*)	4 8 0 (*i*)
					5 10 0 (*i-1*)	3 12 0 (*i-1*)
1924-1925 ...	111,405	1,353,698	1,677,772	1,561,311	.....	.....
	11,846					
Total...	*3,530	45,722	33,712	51,857		
1923-1924 ...	106,301	1,537,477	1,751,280	1,697,408	.....	.....
	*2,840					
	19,747	49,000	96,711	84,039		

* 25° U. P. † Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Foreign liquors other than Commercial spirits.				
	Imported liquors.			Liquors manufactured in India paying duty at tariff rates.	
	Spirits in Imperial gallons London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	7	8	9	10	11
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Ahmedabad	15,595	629	14,013	128	.....
Kaira	660	19	.....	.....	.....
3 Panch Mahals	231	11	111	.....	.....
Broach	2,461	118	393	.....	.....
5 Surat	6,142	416	2,596	.....	.....
6 Thána	5,440	263	5,688	.....	...
7 Bombay	137,307	24,010	184,583	5,238	1
8 Kolaba	1,315	160	1,072	.....	.....
9 Ratnagiri	423	41	25	.....	.....
10 Kanara ... Below-ghat ...	490	193	336	.....	.....
10 Kanara ... Above-ghat ...					
11 Dharwar	3,889	263	3,246	.....	.....
12 Belgaum	3,190	1,002	72,016	.....	21 579
13 Bijapur	705	27	201	.....	.....
14 Sholapur	5,259	131	5,754	.....	.....
15 Satara	3,481	217	4,624	.....	.....
16 Poona	28,245	3,796	106,423	.....	.....
17 Ahmednagar	2,633	199	28,379	.....	.....
18 Nasik	3,159	380	33,847	.....	.....
19 West Khandesh	2,032	39	135	.....	.....
20 East Khandesh	4,520	208	3,215	.....	.....
Total ... 1924-25 ...	*227,187	32,122	466,662	*5,366	21,580
Total ... 1923-24 ...	*208,463	32,515	393,879	*8,927	43,646

* These are Imperial gallons only, not London proof.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Commercial spirits.			Opium and other drugs.	
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues in seers of excise Opium.	Retail sales in seers of other Opium.
1	12	13	14	15	16
	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1 Ahmedabad	44	14,236	.....	3,750	.....
2 Kaira	.....	578	.....	2,616	.....
3 Panch Mahals	.....	132	.....	2,387	
4 Broach	.....	945	.....	1,447 960	.....
5 Surat	.....	5,332	.....	606 60	.....
6 Thana	.....	1,076	.....	318	.....
7 Bombay	2,137	324,650	.....	4,216. 2,520	.....
8 Kolaba	.....	630	3	160	.....
9 Ratnagiri	.....	166	.....	34	.....
10 Kanara. Below-ghat ...	.....	382	.....	51	.....
10 Kanara. Above-ghat ...					
11 Dharwar	.....	1,896	.....	190	.....
12 Belgaum	.....	3,518	.....	44 200	.....
13 Bijapur	.....	315	.....	76 86	.....
14 Sholapur	.....	851	.....	35 2,702	.....
15 Satara	.....	532	.....	730 1,066	.....
16 Poona	5	7,480	.....	547 3,330	.....
17 Ahmednagar ...	.....	622	.....	467 2,330	.....
18 Nasik	.....	1,227	.....	738	.....
19 West Khandesh ...	.....	121	.....	20 392	.....
20 East Khandesh ...	.....	611	.....	2,077	.....
Total ... 1924-25 ...	2,186	365,300	3	(i) 26,311 (i-i) 7,846	.....
Total ... 1923-24 ...	884	330,090	2	26,866 6,819	.....

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*contd.*

Name of District.	Opium and other drugs—*contd.*				
	Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers of Charas.	Retail sales in seers of Ganja.
1	17	18	19	20	21
	Rs.	Rs.	Lbs. ozs. grs.	Seers.	Seers.
1 Ahmedabad... ...	75	.....	.....	.....	2,285
2 Kaira	75	.....	.....	.....	744
3 Panch Mahals ...	75	.....	.....	.....	199 267
4 Broach	75	.....	1 1 69	.....	800
5 Surat	75	.....	2 4 179	.....	789
6 Thana	75	.....	.....	.....	855 29
7 Bombay	75	.....	54 7 259	.....	12,987
8 Kolaba	75	.....	.....	.....	639 22
9 Ratnagiri	75	.....	.....	.....	451
10 Kanara. Below-ghat .	75	.....	.....	.....	784
10 Kanara. Above-ghat .					
11 Dharwar	75	.....	.....	.....	4,163 1,457
12 Belgaum	75	.....	0 6 123	.....	1,563 887
13 Bijapur	75	.....	0 0 27	.....	965 138
14 Sholapur	75	.....	2 2 238	.....	3,752 510
15 Satara	75	.....	.....	.....	2,422 2,001
16 Poona	75	.....	.....	.....	5,431 466
17 Ahmednagar ...	75	.....	.....	.....	2,320
18 Nasik	75	.....	.....	.....	2,406
19 West Khandesh ...	75	.....	.....	.....	650
20 East Khandesh ...	75	.....	.....	.....	3,487
Total ... 1924-25 ...	.....	.....	60 6 20	.....	(*k*) 47,752 5,777
Total ... 1923-24 ...	.....	.....	37 5 182	.....	46,539 5,389

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*concld.*

Name of District.	Opium and other drugs—*concld.* Retail sales in seers of Bhang and its preparation.	Retail sales of Cocaine in lb., oz. and grs.	Remarks.
1	22	23	24
	Seers.	Lbs. ozs. grs.	
1 Ahmedabad... ...	511	0 14 135½	(*a*) Ahmedabad City, Cantonment and 5 miles round.
2 Kaira	221	0 0 361	(*a-1*) Prantij Táluka. (*a-2*) Rest of the district. (*a-3*) Deesa Cantonment.
3 Panch Mahals ...	132 118	0 0 350	(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Taluka.
4 Broach	133	0 0 132	(*a-5* Katosan Táluka. (*b*) The whole of the Kaira District.
5 Surat	317	0 1 140	(*c*) Whole of the Panch Mahals district and Bhadarwa, Dodka and Pandu Mewás States.
6 Thana	218 4	0 0 129	(*c-1*) Sankheda Mewás in the Rewa Kántha Agency. (*d*) Broach City and 5 miles round.
7 Bombay	4,763	25 5 294	(*d-1*) Rest of the district. (*e*) Surat City and 5 miles round and Bulsar town.
8 Kolaba	72 2	0 0 15	(*e-1*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town) and towns of Párdi and Umarsadi.
9 Ratnagiri	8	0 1 318	(*e-2*) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
10 Kanara. { Below-ghat . } { Above-ghat . }	.....	0 0 12	(*e-3*) Jaláipur and Párdi Tálukas (except the towns of Párdi and Umarsadi). (*e-4*) The Dángs.
11 Dharwar	8	0 0 297⅛	(*f*) Sálsette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
12 Belgaum	9 1	0 1 137½	(*f-1*) Rest of the district (except Umbergaon Petha).
13 Bijapur	6	0 0 2	(*f-2*) Umbergaon Petha. (*g*) Násik City.
14 Sholapur	40 1	0 0 425½	(*g-1*) Peint Táluka. (*g-2*) Rest of the district (except Peint Táluka).
15 Satara	22 9	0 2 275	(*h*) Whole district (except Nawapur Taluka).
16 Poona	917 121	0 6 375	(*h-1*) Navápur Táluka.
17 Ahmednagar ...	154	0 0 47	(*h-2*) Rest of the district. (*i*) Bhusával Town.
18 Nasik	333	0 0 97	(*i-1*) Rest of the district.
19 West Khandesh ...	79	0 0 67	(*j*) Exclusive of issues to— Seers. Aden ... ... 49 Janjibar Protectorate ... 16
20 East Khandesh ...	555	0 1 135½	(*j-1*) Exclusive of issues to— Seers. Baroda Cantonment ... 44 Rajkot ... ... 8,311 Palanpur ... ... 1,316 Sadra 1,443
Total ... 1924-25 ...	8,498 256	27 7 246½	(*k*) Exclusive of 309 seers of majum in Nasik).
Total ... 1923-24 ...	8,268 246	17 9 80	(*m*) Ratnagiri district. (*m-1*) Shops on Goa Frontier.

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.												Exports.			
	Duty paid.								In bond.				Duty paid.		In bond.	
	From Madras.	From Goa.	From Calcutta.	From Shahajanpur.	From Secunderabad.	From Bangalore.	From Bhavnagar.	Total.	From Hoshiarpur.	From Bangalore.	From Madras.	Total.	To	Total.	To	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Mds.	Gals.	Gals.	Gals.			Gals.	Gals.
Wines	...	40	...	...	...	..	...	40	...	...	5	5	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	60	60	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...	...	67	67	...	...	...	...
Rum	...	...	...	5,444	..	...	...	5,444	...	...	...	...	...	...	...	...
Milk Panch ...	...	...	344	...	...	...	.	344	...	...	...	...	...	...	...	...
Spirituous Medicinal Preparations.	...	...	1,790	...	...	96	43	1,929	...	...	...	...	...	...	94	94
Stone Ginger Essenses...	...	...	...	...	32	...	...	32	...	...	...	...	...	...	...	...
Eau-de-Cologne ...	...	...	...	...	...	3	...	3	...	...	...	...	...	...	...	...
												Mds.				
Bhang	...	...	...	...	...	...	...	...	288	...	...	288	...	...	...	...
Ganja	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000 of population.				
							Country spirit.			Opium.		Hemp drugs.		Country spirits.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.						Out-still area.	Distillery area.			
		3			5			7		8		9			11		12	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.	Urban.	Rural.
1	2			4			6							10				
1. Ahmedabad	...	16	3,800	...	351	540	...	1·0	152	0·9	54	1·0	380	...	4·6	4·6	5	13
2. Kaira	...	62	1,533	...	112	599	...	5·6	26	7·7	26	7·7	192	...	9·8	9·9	7	9·8
3. Panch Mahals	...	9	1,597	...	40	335	...	2·2	36	4·5	48	4·5	532	...	10	13	5	9·8
4. Broach	...	5	1,462	..	62	245	...	0·6	58	0·8	61	1·2	209	...	13	10	9·7	9·8
5. Surat	...	5·5	1,647·5	...	144	530	...	0·4	13	0·8	117·7	0·9	206	...	9·7	23	5	2·6
6. Thana	...	24·7	3,551·3	...	117	795	...	1·4	19	4·9	296	4·9	253	...	15	23	4	1·5
7. Bombay	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	.	...	20	...	1	...
8. Kolaba	...	10	2,150	...	42	521	...	1·4	32	1·4	215	1·4	215	...	17	13	17	2·0
9. Ratnagiri	...	18	3,980	...	48	1,106	...	2·5	33	4·5	995	4·5	362	...	15	11	8	0·4
10. Kanara	...	34	3,915	...	54	348	...	3·7	77	5·0	979	4·9	435	...	17	15	13	1
11. Dharwar	...	9·5	4,594·5	...	155	882	...	1·0	47	2·3	459	2	1,052	...	6	11	2·6	1·1
12. Belgaum	...	16·7	4,632	...	73	880	...	1·9	67	2·4	662	2	1,178	...	12	8	9·6	0·8
13. Bijapur	...	5	5,702	...	78	719	...	0·5	158	1·2	950	1·2	335	...	11·5	5	5	0·8
14. Sholapur	...	58	4,498	...	169	573	...	5·2	300	7·2	118	8·2	225	...	6·5	2·6	4·7	6·6
15. Satara	...	17	4,891	...	92	934	...	1·3	233	1·7	153	1·7	376	...	14	2·2	11	3·4
16. Poona	...	30	5,336	...	238	771	...	1·3	281	1·2	222	1·4	333	...	9·7	2·5	10	3
17. Ahmednagar	...	8	6,620	...	58	673	...	1·6	552	1·6	130	1·3	195	...	8·6	1·8	8·6	7·6
18. Nasik	...	21	5,858	...	119	714	...	2·0	103	2·3	209	2·3	225	...	8·4	8	7·6	4
19. West Khandesh	...	304	7	5,187	13	74	555	51	0·9	71	1·0	216	1·0	399	46	10·8	13	9·5	4·3
20. East Khandesh	...	...	19	4,532	...	168	907	...	1·6	50	1·6	66	1·6	108	...	7	9 9	7	7·6
Total	...	304	397·4	75,486·3	13	3,370	12,627	51	0·9	63·8	2·4	145	2·1	227	46	13·1	9·4	5	4·1
Total of previous year	...	304	397·4	75,486·3	13	3,370	12,627	51	0·9	63·2	2·4	144·3	2·1	228	46	13·3	9·5	5	4·1

IMPERIAL RETURN V—*contd.*

Name of District.	Number of shops per 100,000 of population —*contd.*		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation—per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
						Country spirit (distillery areas).			Opium drugs.			Hemp drugs.			
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	13														
	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons.	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	5	1·8	5·94	·42	·31	10·59	13·33	24·92	45·00	29·56	74·56	21·61	16·19	37·80	1·97
2. Kaira	7	1·3	4·6	·24	·13	4·57	5·02	9·59	44·99	18·94	63·93	11·59	16·34	27·93	0·73
3. Panch Mahals	5	0·9	9·55		·09	3·57	2·56	6·13				9·05	12·66	21·71	0·68
4. Broach	6	3·0	15·08	·47	·30	9·58	6·10	15·68	45·34	16·40	61·74	17·21	16·70	33·91	3·02
5. Surat	4	1·5	27·10	·09	·16	7·02	2·08	9·10	46·01	28·46	73·47	22·02	17·46	39·48	4·94
6. Thana	4	1·6	22·09	·03	·12	10·60	5·13	15·73	45·79	39·40	85·19	6·48	13·75	20·23	4·17
7. Bombay	3	...	43·89	·36	1·50	12·16	6·16	19·12	45·01	24·65	69·66	27·42	9·35	36·77	10·59
8. Kolaba	17	2·0	11·04	·03	·12	9·79	5·91	15·70	44·99	50·24	95·23	8·85	20·82	29·67	1·84
9. Ratnagiri	8	1·0	5·28	·003	·04	7·52	5·16	12·68	44·56	75·38	119·94	19·38	27·57	46·95	0·99
10. Kanara	13	2·6	5·69	·01	·19	6·84	5·04	11·88	44·74	13·43	58·17	19·71	15·30	35·01	1·11
11. Dharwar	3	5	3·56	·02	·40	11·19	7·87	19·06	45·00	31·05	76·05	21·17	16·09	37·26	1·31
12. Belgaum	11	3	3·43	·02	·16	11·06	5·20	16·26	44·88	15·56	60·44	30·28	25·04	55·32	1·07
13. Bijapur	5	2	1·40	·01	·12	11·09	5·69	16·78	44·93	48·52	93·45	12·13	26·08	38·21	0·58
14. Sholapur	4	3·5	3·31	·36	·21	11·10	10·24	21·34	45·00	25·78	70·78	25·22	18·05	43·27	1·52
15. Satara	11	1·4	1·11	·10	·24	11·22	8·73	19·95	44·99	29·81	74·80	35·69	15·65	51·34	0·44
16. Poona	9	2	6·91	·33	·63	11·28	12·15	23·43	45·03	57·75	98·78	32·86	17·65	50·51	2·64
17. Ahmednagar	10	5	1·93	·32	·34	11·23	11·62	22·85	45·01	49·87	94·88	33·01	20·27	53·28	0·95
18. Nasik	7·6	3·6	4·40	·09	·33	9·52	9·46	18·98	45·01	86·77	131·78	22·97	18·64	41·61	1·11
19. West Khandesh	9·5	2·3	9·66	·06	·12	7·77	5·49	13·26	45·05	81·10	126·15	19·52	7·05	26·57	1·46
20. East Khandesh	7	4·6	4·53	·19	·38	13·38	16·59	29·97	45·01	65·28	110·29	21·18	14·09	35·27	1·71
Total ...	5·5	2·6	9·76	·16	·35	10·46	6·45	16·91	45·03	36·88	81·91	25·33	14·85	40·18	2·32
Total of previous year...	5·5	2·6	10·61	·17	·34	10·61	5·66	16·27	45·02	35·45	80·47	21·83	13·88	35·71	2·34

J. GHOSAL,
Commissioner of Excise.

No. P-475/X. of 1925.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House:

Karachi, 17th August 1925.

Subject.—Excise Administration Report for the year 1924-25.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1924-25.

2. *Country Spirit.*—The consumption of country spirit fell from 1,31,000 to 1,29,000 proof gallons. The decrease occurred in all districts except Sukkur and Larkana. The increase in the former district is reported to be due to the influx of labour for the Barrage works. The slight increase in Larkana is attributed to the maintenance of a more effective check by the Excise staff on the smuggling of Kelat liquor over the border of that district but this explanation is obviously conjectural and not very convincing. The factors which principally contributed to the net decrease of consumption for the province as a whole appear to be:—

(1) the closure of six retail shops;

(2) illicit imports of Khairpur and Kelat liquor, which, in spite of the efforts of the Excise staff, appear on the whole to be on the increase;

(3) the increased competition of the cheaper brands of foreign liquor.

In order to improve the flavouring of the Kotri liquor and to put it more on a par with smuggled Khairpur liquor, which owes its popularity mainly to the quality of its flavouring, the contractors have obtained permission to instal a steam-heated pot still in the distillery.

3. *Foreign Liquor.*—There was an increase of 2,89,000 gallons in the imports of foreign liquor by sea, 'fermented liquors' alone being responsible for an increase of 2,61,000 gallons. This rise is attributed to larger importations of beer by the Army Canteen Board for supply to the troops and the increasing popularity of German light beers, which are now sold at prices which bring them into effective competition with beers manufactured in India.

4. *Intoxicating Drugs.*—The consumption of intoxicating drugs during the year under report and the previous two years was as under :—

Year.		Bhang. Seers.	Charas. Seers.	Ganja. Seers.
1922-23	...	1,05,000	5,100	1,100
1923-24	...	1,08,500	5,900	1,200
1924-25	...	1,06,700	4,600	1,150

The decrease in the consumption of bhang is reported to be due partly to an increase in the license fees, which affected the retail selling prices, and partly to the closure of three shops in the Larkana District, while that in charas is attributed to (1) the closure of eight shops, (2) the enhancement of the duty from Rs. 50 to Rs. 60 per seer, and (3) increased smuggling from the Punjab.

5. *Toddy.*—The consumption of toddy rose from 17,000 to 20,000 gallons. This beverage is becoming more popular, and the demand is reported to be in excess of the supply.

6. *Opium.*—The consumption of the drug rose from 5,900 to 6,000 seers, the increase occurring in all the districts except Larkana.

7. *Financial Results.*—The gross revenue of the department collected in the province amounted to Rs. 43,45,000, against Rs. 43,08,000 in the preceding year. The net revenue, after deducting the total expenditure debitable to 6-Excise, amounted to Rs. 38,98,000, showing a decrease of Rs. 2·23 lakhs. The circumstances to which this falling off is attributed are (1) more cautious bidding at the auctions of excise licenses, (2) the closure of a number of excise shops, (3) increased expenditure on establishment owing to the reorganization of the combined Salt and Excise Department, and (4) a higher proportionate share of expenditure debitable to "Excise".

8. *Sind Excise Intelligence Bureau.*—As stated in the review of the Excise Administration Report for the year 1920-21, the Bureau, on the reorganization of the department during the year under report, was placed in charge of the Deputy Superintendent of Salt and Excise, Karachi, who is also Personal Assistant to the Superintendent of Salt and Excise, Sind. It is reported to have done useful work during the year, but the issue of only 23 numbers of the Excise Supplement against 17 during the preceding year suggests that there is scope for a still greater expansion of this branch of Excise activity.

9. *General.*—The department was re-organized with effect from May 1924, the principal features of the re-organization being the creation of three appointments of Deputy Superintendent and an increase in the number of Inspectors' and Assistant Inspectors' charges. The effect of these measures is visible in the marked improvement which has taken place in the detection of cases of smuggling intoxicating drugs. But there is room for further improvement in this respect, for smuggling, especially in the case of charas from the Punjab and opium from Marwar, is still very prevalent. As regards the illicit importation of liquor from the Khairpur and Kelat States, a great deal remains to be done, for the contraband traffic is notoriously on a large scale, and detection has not made any progress under this head compared with the results of the previous year. The anticipated improvement in quality of the Kotri flavoured liquor may advance matters by removing one of the inducements to import outside liquor. Action in concert with the authorities of the border states may also eventually be productive of

some good. But greater activity on the part of the Excise staff is primarily required. Unfortunately, as remarked last year, the quality of the existing subordinate personnel of the department leaves much to be desired, and the effect of the re-organization cannot therefore come into operation otherwise than gradually.

Substantial work has been done during the year in overhauling the Excise arrangements of the province, and Mr. Clifford is to be commended for the administration of the department. The Commissioner is glad to note the commendation he bestows on the work of the Deputy Superintendents and the officers mentioned by him in paragraph 32 of his report.

J. L. RIEU,

Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

No. P.—151 of 1925.

Sind Salt and Excise Department.

From

C. CLIFFORD, Esqr.,

Superintendent of Salt and Excise in Sind ;

To

THE COMMISSIONER IN SIND.

Superintendent's Office :

Karachi, dated 31st July 1925.

Subject :—Excise Administration Report, 1924-25.

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department for the Province of Sind for the financial year 1924-25.

2. *Personnel of the Department.*—Charge of the Department was held by me throughout the year. The Salt and Excise Department was reorganised with effect from the 15th May 1924 (Government Resolution No. 1609-C., dated the 8th March 1924) the establishment being strengthened by the addition of three Deputy Superintendents, 14 Assistant Inspectors, 7 Clerks and 63 Petty Officers and men and reduced by 5 Inspectors. Details of the establishment are given in appendix L. It includes 3 Inspectors, 1 Assistant Inspector and 40 men of lower rank stationed at Salt works, and 3 Inspectors, 5 Assistant Inspectors and 32 men engaged exclusively on excise duties at the Distillery, warehouses, etc. The duties of the remainder embrace the protection of both Salt and Excise revenue.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) In the reorganisation scheme the Province was divided into 3 Sub-Divisions, each under a Gazetted Officer (Deputy Superintendent of Salt and Excise), *viz.* :—

(1) Karachi Sub-Division, comprising the Town and suburbs of Karachi and the Maurypur Salt Works;

(2) Lower Sind, comprising the Karachi, Hyderabad, Nawabshah and Thar Parkar Districts ;

(3) Upper Sind, comprising the Sukkur, Larkana and Upper Sind Frontier Districts.

The size of Inspectors' circles was reduced, the number of circles being increased from 21 to 28.

The District Collectors were relieved of responsibility for the work of the establishment which was placed under the Superintendent of Salt and Excise in Sind, subject to the control of the Commissioner.

(*b*) The Excise duties on Charas and Ganja were raised from Rs. 50 and Rs. 20 to Rs. 60 and Rs. 22-8-0 per seer, respectively, with effect from the 1st April 1924.

(G. R. No. 9300 dated the 1st February 1924 R. D.)

(*c*) The rules for the cultivation, import, export, etc., of hemp drugs were revised during the year. Under the new rules the importation of hemp drugs is allowed in bond only (Government Resolution No. 279-C., dated the 7th May 1924, Revenue Department).

(*d*) Bonded Warehouses were established at Karachi, Hyderabad and Sukkur for the receipt and the storage of hemp drugs (Commissioner's Notification No. 698-X dated the 26th June 1924).

(*e*) Canteen Tenant licensees were permitted to sell beer for removal. They had previously been permitted to sell for consumption on the premises only (Government Resolution No. 8220 dated the 7th June 1924, Revenue Department).

(*f*) Rules for the manufacture of Spirituous Medicinal and Toilet Preparations in bond in the Town of Karachi were approved in Government Memorandum No. 1652-C. dated the 18th July 1924.

(*g*) Rules for the manufacture by distillation and by compounding, blending, or reducing and for the bottling of Foreign Liquor were introduced (Government Notification No. 401-C. dated the 29th January 1925, Revenue Department.)

Consumption of Excisable Articles.

4. *Foreign Liquors (Imports).*—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liquors.	Spirits (potable).	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1922-23 ...	542,963	36,454	3,123	161,150	24,703
1923-24 ...	545,022	31,516	2,600	160,444	33,332
1924-25 ...	806,173	50,640	2,941	190,510	11,151
	+ 261,151	+ 19,124	+ 341	+ 30,066	- 22,181

The rise in the imports is attributable generally—

(1) to an extension of the area in Northern India served by Karachi as a distributing centre;

(2) In the case of Fermented liquors to larger importations of beer by the Army Canteen Board for supply to the troops, and a brisker demand for German light beers by the public;

(3) In the case of spirits (potable) to larger imports of cheap spirits from Germany and France. The increase under this head is probably connected with the growing tendency among Indian consumers to abandon country spirit for imported spirit.

Rectified spirit for denaturation is usually imported by Punjab dealers *via* Calcutta. Last year import was tried, experimentally, *via* Karachi, but proving more expensive was dropped this year, import *via* Calcutta being reverted to. This explains the fall in the imports of spirits (non-potable).

Foreign Liquors : consumption.—For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad and Sukkur where the population is densest. Variations in consumption are shown in the subjoined table.

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable spirits (proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1923-24 ...	231,450	51,771	41,666	250
1924-25 ...	302,846	24,572	48,735	202
Variations ...	+ 71,396	- 27,199	+ 7,069	- 48
	+ 44,197		+ 7,021	

The increase in the sale of imported beer and the decrease in that of Indian beers in due to the growing preference for German beers which are sold at practically the same rates as Indian beer. The competition of cheap brands of German and French spirits explains the increase in the consumption of imported spirit and the fall in that of Indian made spirits.

5. *Denatured spirit (appendix E).*—Only five gallons of Denatured spirit was imported by sea during the year, the denatured spirit shown as of foreign origin in the subjoined table being imported

as Rectified spirit and denatured in this country. The sales at retail shops compare as follows with those of the two preceding years :—

Year.	Of Foreign Origin Gallons 50 O. P.	Of Indian Origin Gallons 50 O. P.	Total Gallons.
1922-23 ...	3,958	5,242	9,200
1923-24 ...	8,795	200	8,995
1924-25 ...	10,157	234	10,391
	+ 1,362	+ 34	+ 1,396

The increase was chiefly in Karachi Town where more denatured spirit was used for domestic and industrial purposes.

6. *Country Spirit* (*Appendix C-1*).—The consumption of country spirit during the year compares as follows with that of the previous three years; (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District.	1921-22.	1922-23.	1923-24.	1924-25.	Variations in 1924-25.
1	2	3	4	5	6
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi ...	57,451	57,843	58,051	57,193	- 858
Hyderabad ...	34,627	35,783	31,292	29,887	- 1,405
Nawabshah ...	5,543	7,888	9,817	9,645	- 172
Thar Parkar ...	3,726	3,954	4,735	4,688	- 47
Sukkur ...	16,617	12,780	11,736	13,288	+ 1,552
Larkana ...	12,385	10,491	10,537	10,670	+ 133
Upper Sind Frontier.	5,233	4,561	4,747	4,054	- 693
Total ...	135,582	133,290	130,915	129,425	- 1,490

The increase in Sukkur district is due to the influx of labour for the Lloyd Barrage and the slight increase in the Larkana district is probably due to interference with the activities of Kelat liquor smugglers by the Excise staff. The various factors which contributed to the net decrease in the province as a whole are :—

(1) the closure of six retail shops;

(2) the smuggling, into the province, of Khairpur and Kelat spirit, and

(3) the competition of cheap brands of imported spirits.

The per capita consumption (Appendix C-1 column 11) for the year compares as follows with that of the previous three years :—

District.	1921-22.	1922-23.	1923-24.	1924-25.
	Drams L. P.	Drams L. P.	Drams L. P.	Drams L. P.
Karachi	5·09	5·12	5·14	5·06
Hyderabad	2·90	3·00	2·62	2·50
Nawabshah	0·64	0·90	1·13	1·11
Thar Parkar	0·45	0·48	0·57	0·57
Sukkur	1 56	1·20	1·10	1·25
Larkana	0·99	0·84	0·85	0·86
Upper Sind Frontier ...	1·04	0·91	0·95	0·81
Sind	1·98	1·95	1·92	1·89

7. *Toddy.*—Toddy was sold at the towns of Karachi (and its suburb Malir), Kotri, Hyderabad and Sukkur only. The sales during the year under report compare as follows with those of the three previous years :—

District.	1921-22.	1922-23.	1923-24.	1924-25.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	8,982	8,020	14,675	18,251
Hyderabad Town	.....	191	2,210	1,870
Sukkur Town	.....	216	258	68
Larkana Town	.....	.....	101	.....
Total ...	8,982	8,427	17,244	20,189

The demand for toddy is a head of the supply which is restricted by the unwillingness of owners of trees to lease them for tapping. The contractors managed to secure more trees this year. A retail license was granted at Larkana, but was not availed of during the year.

8. *Opium.*—5,994 seers of Opium were sold as compared with 5,897 seers in the previous year and 6,086 in 1922-23. The small increase (in all districts except Larkana and Upper Sind Frontier) calls for no explanation. One lb., 5¼ ozs. of Opium was used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The small decrease of 43 seers needs no remark.

Bhang.—The sales of Bhang decreased by 1,748 seers. The decrease was partly due to an increase in the license fees which affected the retail selling prices and partly to the closure of three shops in Larkana district.

Charas.—There was a decrease in the consumption of charas of 1,280 seers attributable to (1) the closure of eight shops, (2) the enhancement of the duty from Rs. 50 to Rs. 60 per seer and (3) smuggling from the Punjab.

10. *Cocaine.*—The sale of Cocaine, which is permitted by qualified Medical Practitioners and by Chemists and Druggists on medical prescriptions only, compares as follows with that of the previous year :—

Year.			Lbs.	ozs.	grs.
1923-24	...	...	2	9	398
1924-25	...	...	2	8	434

The slight decrease is due to a smaller number of licenses having been granted during the year.

Revenue (Imperial Form No. I).

11. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realised during 1924-25 with that of the previous four years :—

Head of Revenue.	1919-20-21.	1921-22.	1922-23.	1923-24.	1924-25.	Variations in 1924-25.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors paying duty at Tariff rates.	108,438	125,999	408,325	361,198	444,104	+ 82,906
2. Country Spirit.	2,633,786	2,036,978	2,203,710	2,449,317	2,224,047	– 225,270
3. Toddy ...	1,456	2,547	3,500	3,306	6,888	+ 3,582
4. Opium ...	437,027	430,728	365,948	401,561	597,058	+ 195,497
5. Intoxicating Drugs.	753,838	812,590	793,775	913,542	864,700	– 48,842
6. Fines, Forfeitures and miscellaneous.	268,567	135,964	181,025	178,928	208,646	+ 29,718
Total ...	4,203,112	3,544,806	3,956,283	4,307,852	4,345,443	+ 37,591
			Deduct Refunds.	86,053	82,388	+ 3,665
				4,221,799	4,263,055	+ 41,256

The causes of variations are dealt with below under the various heads :—

12. *Foreign Liquors.*—The increase of Rs. 82,906 comprises :—

(1) A decrease of Rs. 8,190 in the realisations from the duty on Indian made rum and beers imported from other provinces. Imports suffered from the competition of cheap German beers and spirits.

(2) An increase of Rs. 91,096 in license and pass fees due to—

(*a*) larger recoveries of pass fee owing to increased imports by sea;

(*b*) an increase in the license fees of Beer Shops, the result of the substitution of the auction for the fixed fee system in the case of Beer Shops at Sukkur.

13. *Country Spirit.*—The decrease of Rs. 2,25,270 comprises—

(1) an increase of Rs. 26,443 in the still head duty realisations due chiefly to the payment in the year under report by licensees for 1925-26 of duty on Spirit issued to them after the close of the year and partly to increased issues from the Distillery and Warehouses;

(2) a decrease of Rs. 2,51,713 under Vend fees due to—

(*a*) more cautious bidding at the auctions of the retail licenses and to the closure of 6 shops;

(*b*) the inclusion in the 1923-24 account of Rs. 1,08,102 recovered for the previous year.

14. *Toddy.*—The increase of Rs. 3,582 is due to brisker competition for the retail licenses.

15. *Opium.*—The increase of Rs. 1,95,497 includes Rs. 1,80,540, the cost price of Opium supplied and included under Revenue for the first time this year (Government Memorandum No. 4042-/C-24, dated the 2nd June 1925). It is set off by the inclusion of a similar item in Imperial Return II, Expenditure. The balance of the increase—Rs. 14,957—comprises—

(1) an increase of Rs. 4,800 in the gain on the sale of opium owing to a rise in the issues;

(2) an increase in the license fees of Rs. 10,157 owing to livelier competition at the auctions of the retail licenses.

16. *Hemp Drugs.*—The net decrease of Rs. 48,842 comprises—

(1) an increase of Rs. 16,398 under license fees owing to higher bids having been received at the auctions of the retail licenses, principally at Hyderabad;

(2) a decrease of Rs. 65,240 in the duty realisations due to the fall in consumption of Bhang and Charas.

17. *Miscellaneous.*—The increase of Rs. 29,718 under this head is due (1) to larger receipts from the gain on the sale of country spirit, including recoveries during the year under report on account of spirit issued in the succeeding year, (2) to an increase of Rs. 2,051 in fines and forfeitures.

Expenditure and Net Revenue.

18. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 5,43,400 (Imperial Return II). The share of this debitable to 6-Excise compares as follows with that of the previous year:—

	Rs.
1923-24	1,01,218*
1924-25	3,65,587
Increase in 1924-25	2,64,369

* This amount is exclusive of refunds.

This increase comprises—

(1) Rs. 1,80,540, cost of Opium supplied to the Excise Department shown for the first time this year in Imperial Return II, Expenditure (Government Memorandum No. 4042/C-24, dated the 2nd June 1925).

(2) Increased expenditure under the following heads due to the reorganisation of the Salt and Excise Department and to the increase in the proportion of this expenditure debitable to "Excise" from 3/7 to 3/4 with effect from 1st April 1924:—

(*a*) Salaries and Establishments, Rs. 68,051,

(*b*) Allowances, Rs. 10,403,

(*c*) Supplies and Services—Other Charges, Rs. 1,825,

(*d*) Contingencies and Special Charges, Rs. 6,384.

(3) An increase in the cost of distributing Opium Rs. 21.

(4) Decreases under (*a*) Rewards (Rs. 412), some of the rewards due this year having been paid in the succeeding year, (*b*) Construction and Repairs to Excise Buildings (Rs. 2,443).

19. *Net Revenue: Imperial Return I.*—The decrease of Rs. 2,23,113 in the net revenue for the year under report is due to (*a*) more cautious bidding at the auctions of Excise licenses, (*b*) the closure of a number of Excise shops, (*c*) increased expenditure on establishment owing to the re-organisation of the combined Salt and Excise Department, and (*d*) an increase in the share of this expenditure debitable to "Excise".

20. *Recovery of Excise Revenue by coercive measures.*—During the year coercive measures for the recovery of arrears of Excise revenue were necessary in the case of one shop only (a hemp drugs shop at Larkana). The license of this shop had to be re-auctioned for non-payment of arrears by the licensee. Notices under section 152 of the Land Revenue Code were issued in the case of 2 licensees in the Thar Parkar district who were late in crediting the instalments of their vend fees, and were effective.

General Remarks.

21. *Shops and Licenses: Imperial Return III.*—The following were the variations in the number of licenses issued for the sale of excisable articles during the year:—

License for the Retail Vend of	Increase.	Decrease.	Explanation.
Foreign Liquors (potable)—			
Wholesale	...	1	One wholesale license was not renewed at Karachi.
Retail "Off"	2	...	New licenses were issued at Karachi.
Canteen licenses ...	...	1	One Canteen license not renewed.
Rectified Spirits and Medicated Wines.	11	...	New licenses were issued in Karachi (1), Hyderabad (1), Sukkur (6), and Jacobabad (3).

License for the Retail Vend of	Increase.	Decrease.	Explanation.
Foreign Liquors (potable)—*continued.*			
Denatured Spirit—			
Wholesale	1		New license issued at Karachi.
Retail	...	7	Licenses were not renewed at Karachi (1), Hyderabad (4), and Jacobabad (1); one license was cancelled at Sukkur.
Country Spirit	...	6	Shops were closed in the following districts:—Karachi (3), Hyderabad (2), Sukkur (1), in furtherance of the policy of Government to discourage consumption.
Opium	...	1	One new shop was licensed in Nawabshah and one in Larkana while 3 were closed in the Thar Parkar district as no bids were received.
Intoxicating Drugs—			
Wholesale	...	1	One license was not renewed in Hyderabad district.
Ganja	...	3	One new shop was licensed in Hyderabad district while one was closed in Thar Parkar as no bids were received and 3 were closed in Larkana district.
Charas	...	8	The sale of charas was prohibited at 8 shops licensed for the sale of Hemp Drugs, *viz.*, Karachi district (2), Hyderabad district (2), Sukkur district (1), Larkana district (2), and Upper Sind Frontier district (1).
Bhang	...	3	2 new shops were licensed, 1 in Hyderabad district and 1 in Nawabshah district, while 5 shops were closed, 1 in Thar Parkar district, 1 in Sukkur district, and 3 in Larkana district.
Chemists and Medical Practitioners' licenses—			
Opium and Morphia ...	...	6	4 licenses were surrendered (Karachi 3, Hyderabad 1) and 2 were cancelled in the Sukkur district.
Cocaine	...	6	One new license was granted in Larkana district and 6 were surrendered—at Hyderabad (5) and at Jacobabad (1). One license was cancelled in Sukkur district.

At the following villages shops were opened for the first time:—

Opium and Bhang shops at Daur in Nawabshah district, Bhang and Ganja shops at Sayedabad in Hyderabad district, Opium shop at Tando Rahimkhan in Larkana district.

22. *Excise Crime: Appendix J.*—The number of offences relating to liquor fell, the decrease being chiefly in cases of illicit possession, and being due to the raising in March 1924 of the limit of transport from places within Municipal Cantonment and Notified areas to places outside such areas from one-fourth of a pint to one quart.

The marked increase in the number of offences relating to Hemp Drugs and Opium is largely the result of the activity of the Excise Staff at Karachi and in the Thar Parkar District. There was much more smuggling than usual of charas from the Punjab to Karachi by rail. Pathans are the chief offenders and the bulk of the smuggled charas is probably intended for export to Bombay, the Persian Gulf and other places outside India. The total quantity of illicit charas seized was 42 seers. In the Thar Parkar District 40 cases of illicit possession of Marwar Opium were detected, a great improvement on the record of previous years. There were also important seizures of Opium at Karachi and Sukkur. The smuggling of Kelat bhang into Upper Sind continued, the number of cases detected (shown under illicit possession, appendix J) being 26. 15 cases of illicit cultivation of bhang came to light, the total number of plants seized being 1,256.

The increase in the total number of offences detected and in the quantity of contraband seized is a sign that the department is in a better position to deal with excise crime since its reorganisation during the year.

23. *Hemp drugs cultivation and warehouse transactions: Appendix F.*—The cultivation of bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana District, as usual. As much of the crop as could be accommodated at the Bubak Hemp Drugs warehouse was stored there and the remainder in hired godowns. The figures shown in the column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1925-26. The outturn during the year cannot therefore be given but the following is the produce in 1924-25 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Mds.		Mds. Srs.
1923-24	1,996	(Sown in 1922-23). 60 acres, and 39 gunthas.	32 29
1924-25	2,347	(Sown in 1923-24). 60 acres, and 39 gunthas.	38 20

Under the revised Hemp Drugs rules introduced during the year ganja and charas are imported in bond, the former from the Presidency Proper and the latter from the Punjab. Warehouses for the receipt and storage of Hemp Drugs in bond were established at Karachi, Hyderabad and Sukkur in August 1924. Imports in bond of ganja and charas are shown in appendix F. A force of seven chowkidars was employed to watch the fields under bhang cultivation at Bubak.

24. *Supply of country spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery worked for 8 months out of the year, work stopping for

two months for boiler inspection and for another two months on account of the flooding of the Boiler flues, wash charger pits and drainage outlets by the Indus which rose to an abnormally high level this year. The Coffey patent still continued to work satisfactorily, the outturn per maund from molasses being 4·4 gallons L.P. and from mhowra 3·8 gallons L.P. The stock on hand at the end of the year was 39,000 gallons L.P. equal to about 4 months' demand. The flavouring plant used in connection with the patent still gave unsatisfactory results and it has been decided to instal a steam heated pot still for the redistillation of flavoured spirit.

The total quantity of spirit manufactured during the year ending 31st March 1925 was :—

	Proof Gallons.
Mhowra	9,526
Molasses	1,33,888
Total ...	1,43,414

The above figures include 1,468 P.G. of rectified spirit manufactured for issue to manufacturing chemists, etc. The bases used were :—

1. Hard molasses imported from Java ;
2. Mhowra flowers imported from Northern Gujarat and Central India.

The rates at which country spirit is supplied by the Distillery contractors are given in Appendix A. The spirit is distributed to retail shops through three warehouses at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the distillery spirit store or direct from the Receiver the other two are supplied under bond. The revised arrangements for the manufacture of spirituous medicinal and toilet preparations under bond were availed of during the year by 6 manufacturing chemists who used 809 proof gallons of locally made Rectified Spirit, issued at the concession rate of duty (Rs. 5 per proof gallon). Rs. 400 were realised as fees for Excise supervision of the manufacture of these preparations.

25. *Toddy supply arrangements.*—The supply depends upon the willingness of private owners of trees to allow them to be tapped for toddy and though more trees were available this year and the output increased the supply is still below the demand. Supply arrangements were satisfactory. The tree tax system is not in force. The contractor held the combined privileges of tapping and vend. Competition for the toddy contracts becomes keener annually. Stocks at shops are usually exhausted on the day of their arrival so that the consumption is of toddy in a comparatively fresh state. The palms tapped are situated at Malir, Jhimpir and Kotri in the Karachi District and at Sukkur and Larkana towns.

26. *Drunkenness: Appendix K.*—The number of convictions for drunkenness in Municipal areas rose from 39 in 1923-24 to 56 during the year under report. As in the previous year no conviction was recorded outside Municipal areas.

27. *Hours of sales at liquor shops: Appendix B.*—With the exception of 2 Foreign Liquor 'On' shops at Keamari where the closing hours were extended from 9-30 p. m. to 10 p. m. there was no change in the hours of sale at liquor shops during the year.

28. *Management of licensed shops.*—One hundred and eight cases of breach of license conditions were reported. In 26 cases licensees were dealt with under section 55-A of the Abkari Act; 2 licenses were black listed and 76 were let off with warnings. One licensee was prosecuted and convicted and three licenses were cancelled for misconduct on the part of the holders.

29. *Excise Advisory Committee: Appendix B.*—There were no changes in the number or constitution of Excise Advisory Committees during the year. Information regarding the work done by these Committees and the action taken on their recommendations is given in Appendix B.

30. *Temperance movements.*—Temperance bodies exist in most of the big towns of the province but gave little signs of activity during the year. In the Upper Sind Frontier district some of the caste panchayats prohibited the use of spirits at marriages, social functions and festivals. School masters continued to impress on their pupils the evils of the drink habit.

31. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to do useful work under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Sub-Division. There were 23 issues of the Excise Supplement to the Sind Police Gazette during the year.

32. *Work of the Excise Staff.*—The closer supervision of the outdoor staff made possible by the appointment of three Deputy Superintendents at the Reorganisation of the department and the reduction in the size of the Inspectors' charges resulted in a notable improvement in the activity and general efficiency of the establishment. The three Deputy Superintendents shaped well. Mr. G.R.G. Shipp, Deputy Superintendent of the Salt and Excise, Karachi Sub-Division, took a keen interest in detective work at Karachi and the detective work of Mr. Mahomed Ismail Mahomedalikhan, Kakezai, Abkari Inspector, Karachi, of Mr. Pamandas Dayaram Kewalramani, Excise Inspector Hala and of Messrs. C. W. Foster and Pribhdas Hemandas Motiramani, Assistant Abkari Inspectors, Karachi deserves mention. My office was short handed throughout the year owing to the difficulty of securing the right type of recruit for the clerical branch of the department. The extra burden thus thrown on the senior clerks was cheerfully shouldered.

33. *General.*—There was a further decline in the consumption of country spirit during the year. The rationing of country spirit shops continued, the rations being fixed at 15 per cent. below the sales of 1920-21 but in no district was the ration consumed. The

continued fall in the demand for country spirit during the last four years is attributable to the high taxation, the lowering of the maximum issue strength, recent restrictions on the sale and possession, the poor quality of the flavoured spirit manufactured by the Kotri Distillery Contractors and the closure of six retail shops. These causes have combined to depress the consumption of Kotri spirit, to encourage the illicit importation of spirit from adjacent Indian State (Khairpur and Kelat) and to stimulate the consumption of imported beers and spirits. It will be noticed that during the year under report while the consumption of country spirit fell by 1,490 gallons only, there were the following increases in the consumption of Foreign Liquors :—

	Gallons.
Indian made and Imported Beers ...	44,197
,, ,, ,, Spirits ...	7,021

The sale of beer during the year compares as follows with the pre-war sale, and with the sale of 1920-21, the year before the rationing system was introduced :—

	1913-14.	1920-21.	1924-25.
Gallons ...	1,89,277	2,40,797	3,27,418

Conditions along the Khairpur frontier are receiving attention. Proposals for the maintenance of equal duties and issue strengths on both sides of the frontier, and for the assimilation of the state Excise system in certain respects to that in force in Sind have been made to the Khairpur Durbar. The Kotri Distillery Contractors are erecting a steam-heated pot still in which they intend to manufacture flavoured spirit equal in quality to Khairpur spirit. The question whether the political authorities in Baluchistan can bring pressure upon the chiefs concerned with the object of suppressing the smuggling of Kelat spirit into Sind is under investigation.

The fall in country spirit vend fees has been explained as due to more cautious bidding at the auction of the retail licenses but there were also cases in which the fees were kept down by combinations among the bidders. The cutthroat competition which was formerly a feature of these auctions seems to be disappearing.

34. The following statements accompany :—

Appendices A, B, C (1 and 2), E, F, H, I, J, K, L and M ; Provincial Statements A and B ; Imperial Returns 1 to 5. Appendix M is the statement relating to the traffic in Cocaine called for in Government Resolution No. 4425, dated the 3rd April 1922, R. D.

I have the honour to be,

Sir,

Your most obedient servant,

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of Country Spirit during 1924-25.

District.	Name of supply Contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per London Proof Gallon).				
					Rs.	a.	p.	
Province of Sind ...	Messrs. Aderjee Mancherjee Dalal & Co.	Kotri Distillery ...	Bonded Warehouses at Karachi, Kotri and Sukkur.	Plain ...	1	13	0	Vide G. R. R. D. No. 66-C. dated the 5th July 1924.
				Flavoured—				
				Ordinary ...	1	14	0	
				*Superior ...	2	0	6	
				*Extra Superior.	2	7	6	

* Not hitherto manufactured at Kotri.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEE).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening time.	Closing time.	
Karáchi ...	Karachi ...	*3	4	3 (*b*)	Foreign Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
					Do. (Keamari.)	5 p.m. ...	10 p.m.	
					Country Liquor shops.	9 a.m. ..	10 p.m.	(*d*)
Hyderabad ...	Hyderabad ...	1	1	1 (*a*)	Foreign Liquor shops (Retail "On" Beer and Refreshment room).	10-30 a.m. ...	10 p.m.	
Nawábsháh ...	Nil ...	Nil.	Nil.	Nil.				
Thar Párkar ...	Nil ...	Nil.	Nil.	Nil.				
Sukkur ...	Sukkur ...	2	2	2 (*a*)	Foreign Liquor shops (others).	9 a.m. ...	10 p.m.	
	Shikarpur ...	...	...	.....				
	Rohri ...	...	...	.....				
Lárkána ...	Lárkána ...	...	...	.....	Country Liquor shops.	9 a.m. ...	10 p.m.	
Upper Sind Frontier .	Jacobabad ...	...	...	.....				

* The Committee met only once but on two occasions the members were consulted by means of circulars.

(*d*) In Karachi City all Foreign Liquor Retail "On" shops, Beer Shops, Refreshment rooms and Country Liquor shops are closed from 12-30 p.m. to 2 pm.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX C-(1).

Statement showing the total consumption of country spirit in proof gallons and the consumption per head of the population in (1) Urban areas (2) Rural areas (3) each district of the Province of Sind during 1924-25.

Serial No.	District.	District Head Quarters towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Remarks.
		Number.	Population (*a*).	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population (*a*).	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi ...	1	216,883	49,109	10·87	325,182	8,084	1·19	57,193	5·06	
2	Hyderabad ...	1	72,498	20,764	13·75	500,952	9,123	0·87	29,887	2·50	
3	Nawábsháh ...	2	13,140	3,861	14·10	405,520	5,784	0·68	9,645	1·11	
4	Thar Párkar ...	1	5,789	1,515	12·56	390,542	3,173	0·39	4,688	0·57	
5	Sukkur ...	2	95,732	8,983	4·50	414,560	4,305	0·50	13,288	1·25	
6	Lárkána ...	1	17,723	3,749	10·15	580,237	6,921	0·57	10,670	0·86	
7	Upper Sind Frontier ...	1	10,583	2,330	10·57	230,036	1,724	0·36	4,054	0·81	
	Total ... 1924-25...	9	432,348	90,311	10·03	2,847,029	39,114	0·66	129,425	1·89	
	Total ... 1923-24...	9	432,348	93,088	10·33	2,847,029	37,827	0·64	130,915	1·92	

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX C-(2).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1924-25.

1	2	3	4	5	6	7	8	9	10	11
			Consumption of Country Spirit in terms of Proof (*i.e.*, Spirit sold at shops).		Actual realizations (*i.e.*, on Spirit issued to shops).			Incidence per proof gallon of		
Serial No.	Towns.	Population.	Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	216,883	49,109	10·87	5,26,780	3,37,650	8,64,430	10 11 8	6 14 0	17 9 8
2	Hyderabad ...	72,498	20,764	13·75	2,21,188	1,24,507	3,45,695	10 10 5	5 15 11	16 10 4
3	Sukkur ...	40,737	6,103	7·19	65,592	43,730	1,09,322	10 12 0	7 2 8	17 14 8
4	Shikarpur ...	54,995	2,880	2·51	30,568	24,645	55,213	10 9 10	8 8 11	19 2 9
5	Lárkána ...	17,723	3,749	10·15	40,245	24,666	64,911	10 11 9	6 9 3	17 5 0
	Total ...	402,836	82,605	9·84	8,84,373	5,55,198	14,39,571	10 11 4	6 11 6	17 6 10

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing the quantities of (a) imported and (b) locally produced denatured spirits passed into consumption during the year 1924-25.

Denatured spirits imported from foreign countries.		Denatured spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Place from which Imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	
	Gallons.					Gallons.		
The United Kingdom	5	...	...	...	United Provinces.	500		

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouses in Sind during the year ending 31st March 1925.

Name of Táluka in which permitted.	Cultivation. of Gánja. Number of villages in which permitted.	Cultivation. of Gánja. Area cultivated.	Cultivation. of Bháng. Villages in which permitted.	Cultivation. of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to account during the year. Gánja.	Intoxicating drugs brought on to account during the year. Bháng.	Intoxicating drugs brought on to account during the year. Charas.	Excess during the year. Bháng.	Balance at the Warehouse on the 1st April 1924. Gánja.	Balance at the Warehouse on the 1st April 1924. Bháng.	Balance at the Warehouse on the 1st April 1924. Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Gánja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Bháng.	Total of columns 7 to 18. Charas.	Total of columns 7 to 18. Gánja.	Total of columns 7 to 18. Bháng.	Total of columns 7 to 18. Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				A. g.			M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.	M. s. t.	M. s. t.	M. s. t.
Schwan ...	...	...	Deh Bubak.	80 0 (a)	Bubak ...	...	2,347 13 60 (b)	...	8 33 20	...	1,046 16 70	...	...	...	...	...	3,402 23 70	...
					Karachi ...	...	.....	...	...	...	.....	...	1 20 0	...	30 24 10	1 20 0	...	30 24 10
					Hyderabad.	...	.....	...	...	...	.....	...	2 38 45	...	37 21 70	2 38 45	...	37 21 70
					Sukkur ...	...	.....	...	...	...	.....	...	1 19 54	...	31 32 68	1 19 54	...	31 32 68
Total...	...	...	.....	80 0		...	2,347 13 60	...	8 33 20	...	1,046 16 70	...	5 38 19	...	99 38 68	5 38 19	3,402 23 70	99 38 68

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 60 acres and 39 gunthas cultivated last year but stored during the year under report.

APPENDIX F—*continued.*

Name of Táluka in which permitted.	Intoxicating drugs removed from the Warehouse during the year.														Balance at the Warehouse on 31st March 1925.			Warehouse rent.	Approximate selling prices per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bhang seed given to cultivators free of duty.	For destruction being useless.														
	Gánja.	Bhang.	Charas.	Gánja.	Bhang.	Charas.		Gánja.	Bhang.	Charas.	Gánja.	Bhang.	Charas.					Gánja.	Bhang.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32				33	34	35	36	37
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.				Rs a. p.	Rs.		Rs.	
Sehwan ...	...	2,785 30 0	..	...	14 0 0	...	20 0 0	..	205 11 10 (c)	...	...	377 22 60	..				113 6 0		Ghundies Rs. 14 to Rs. 20 per Md.		
Karáchi ...	1 20 0	.....	21 33 40	...	...	0 2 40	...	...	...	...	...	...	8 28 10				48 7 6	109	Arari Rs. 10 to Rs. 12 per Md.	151	
Hyderabad .	2 37 20	.....	32 5 76	...	...	...	...	1 1 25 (d)	...	0 22 60 (d)	...	...	4 33 14				50 0 0		Bhor Rs. 16 to Rs. 30 per Md Kuto Rs. 8 to Rs. 10 per Md		
Snkkur ...	1 18 70	.....	27 23 20	...	...	...	...	0 0 64 (d)	...	0 7 72 (d)	...	...	4 1 56				14 5 0		Seed Rs. 16 to Rs. 20 per Md.		
Total ...	5 36 10	2,785 30 0	81 22 56	...	14 0 0	0 2 40	20 0 0	0 2 9	205 11 10	0 30 52	...	377 22 60	17 23 0				226 2 6				

M. s. t.

(c) This includes 124-6-50 Depôt loss.

(d) This represents Depôt loss.

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1924-25.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year.	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	17,26,115	1,48,860 (a)	18,74,975	15,76,605	7,076	15,83,681	1,49,510	6,200	1,35,584	88,016	16,71,697	
2	Hyderabad	8,46,769	54,599	9,01,368	7,54,939	17,110	7,72,049	89,102	888	39,329	92,916	8,64,965	
3	Nawábshah	2,12,771	35,260	2,47,831	2,12,100	6,947	2,19,047	471	...	28,313	62	2,19,109	
4	Thar Párkar	1,64,764	...	1,64,764	1,39,350		1,39,350	16,767	...	8,647	17,122	1,56,472	
5	Sukkur	5,67,397	4,851	5,72,248	4,95,373	1,393	4,96,766	72,624	1,583	1,875	74,391	5,51,157	
6	Lárkána	4,20,655	29,841	4,50,496	3,76,753	7,385	3,84,138	41,348	...	25,010	37,264	4,21,402	
7	Upper Sind Frontier ...	1,09,382	...	1,09,382	95,730	...	95,730	13,652	...	...	14,245	1,09,978	
	Total ...	40,47,653	2,73,411 (a)	43,21,064	36,50,850	39,911	36,90,761	3,82,874	8,671	2,38,758	3,04,011	39,94,775	

(a) Last year's figure for Hyderabad district was incorrectly reported as Rs. 44,599.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in Demand, Collections and Balance statements for the year 1924-25.

	District.	Amount as per Treasury Account.	Deduct.		Net collections.	Add.		Amount as per demands, collection and balance statements (columns 7 and 8 of Appendix H).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	16,71,697	.....	88,016	15,83,681	.....	1,49,510	17,33,191
2	Hyderabad	8,64,965	.....	92,916	7,72,049	.....	89,102	8,61,151
3	Nawábsháh	2,19,109	.....	62	2,19,047	.....	471	2,19,518
4	Thar Párkar	1,56,473	.....	17,122	1,39,350	.....	16,767	1,56,117
5	Sukkur	5,51,157	.....	54,391	4,96,766	.....	72,024	5,68,790
6	Lárkána	4,12,527	.....	37,264	3,75,263	8,875	41,348	4,25,486
7	Upper Sind Frontier	1,09,973	.....	14,243	95,730	.....	13,652	1,09,382
	Total ...	39,85,900	.....	3,04,014	36,81,886	8,875	3,82,874	40,73,635

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1924-25.

District	Cases Detected (Abkari).																	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				Total (Abkari).	
	Illicit distillation and possession of implements for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	11	2	...	14	...	...	27	31	3	61	...	2	...	2	77	75
Hyderabad	3	...	6	...	...	9	5		8	15	...	28	...	1	...	1	38	37
Nawábsháh	...	...	1	...	...	1	2	...	4	2	2	10	...	...	...	...	11	11
Thar Párkar	...	...	...	...	...	...	1	...	2	1	...	4	...	...	...	...	4	3
Sukkur	...	1	19	2	1	23	5	...	11	15	5	36	...	...	...	...	59	53
Lárkána	...	1	10	...	...	11	1	...	18	3	2	24	...	...	...	...	35	34
Upper Sind Frontier	...	...	8	...	...	8	1	...	11	...	2	14	...	...	...	...	22	20
Total, 1924-25 ...	3	3	55	4	1	66	15	...	81	67	14	177	...	3	...	3	246	233
Total for 1923-1924 ...	2	4	78	10	5	99	4	10	43	30	1	88	...	1	...	1	188	168

APPENDIX J—*continued.*

District.	Cases detected (Opium).									Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).			
1	20	21	22	23	24	25	26	27	28	29		
										Maunds.	Seers.	Tolas.
Karáchi	...	...	13	...	...	...	...	...	13	0	6	64
Hyderabad	...	...	11	...	...	...	...	...	11	0	0	17
Nawábsháh	...	...	2	...	...	...	...	...	2	0	0	11
Thar Párkar	...	...	40	...	...	...	...	...	40	0	2	75
Sukkur	...	...	1	...	...	...	...	...	1	0	0	57
Lárkána	...	...	6	...	...	...	1	...	7	0	11	46
Upper Sind Frontier	...	...	3	...	...	...	...	...	3	0	0	5
Total, 1924-25 ...	...	...	76	...	...		1	...	77 (a)	0	22	35
Total for 1923-24 ...	...	1	36	2	1	...	1	1	42	0	10	70

(a) 74 cases ended in conviction.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX K.

Statement showing case of drunkenness in which convictions were recorded during the year 1924-1925.

Name of Municipality.	Population.	In Municipal areas.						In Districts (exclusive of Municipal areas).					
		1922-1923.		1923-1924.		1924-1925.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for this contravention of their license.	Remarks.
		Number of persons convicted of drunkenness	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi ...	216,883	20	0·92	39	1·80	56	2·6	Karachi	...	...	...	...	
Kotri ...	7,961	1	1·26	...	...	...	...						
Hyderabad ...	72,498	...	...	...	...	...	...	Hyderabad	...	...	...	..	
Tando Allahyar ...	5,560	...	...	...	...	...	...						
Shahdadpur ...	4,997	...	...	...	...	...	...	Nawabshah	...	...	...	...	
Tando Adam ...	10,268	...	...	...	...	...	...						
Mirpurkhas ...	5,789	...	...	...	...	...	...	Thar Parkar	...	...	...	...	
Umarkot ...	3,493	...	...	...	...	...	...						

APPENDIX K—*continued.*

Name of Municipality.	Population.	In Municipal areas.						In Districts (exclusive of Municipal areas).					
		1922-1923.		1923-1924.		1924-1925.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted o drunk nness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sukkur	41,525	...	...	...	...	...	...						
Shikarpur	55,041	...	...	...	...	...	...	Sukkur	...	...	...	...	
Rohri	9,560	...	...	...	...	...	...						
Garhi Yasin... ...	6,003	...	...	...	...	...	...						
Larkana	17,723	1	0·56	...	...	...	...	Larkana	...	...	...	...	
Jacobabad	10,583	...	...	...	...	...	...	Upper Sind Frontier ...	...	...	...	...	
Total ...		22		39		56							

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX L.

Statement showing the sanctioned strength of the Establishment of the Combined Salt and Excise Department in Sind, 1924-25.

Designation.	Pay per mensem.																				Total.
	Rs. 1,000.	Rs. 400—20—500.	Rs. 350—10—400.	Rs. 220—10—300.	Rs. 150—10/2—220.	Rs. 105—5—145.	Rs. 85—5/2—100.	Rs. 125—5—160.	Rs. 105—5—145.	Rs. 105—5—140.	Rs. 85—5/2—100.	Rs. 30—5/2—80.	Rs. 30—5/2—60.	Rs. 25.	Rs. 20.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	1
Deputy Superintendent of Salt and Excise.	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
Inspectors ...	...	...	...	4	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
Assistant Inspectors ...	...	...	...	...	...	12	15	...	...	...	...	...	...	...	...	...	...	...	...	...	27
English Writers (Clerks) ...	...	...	...	...	...	...	...	1	...	1	9	19	4	...	...	...	...	...	..	...	34
Mounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	8
Do. Peons ...	...	...	...	...	..	...	...	...	...	...	..	...	...	...	35	...	...	...	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	...	...	5
Do. Naiks ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	2	26	...	28
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	157	180
Total ...	1	1	2	4	13	12	15	1	...	1	9	19	4	8	35	1	4	2	26	23	157	338

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX M.

Statement showing Statistics relating to Cocaine, 1924-25.

District.	Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing Balance.	Remarks.
	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	
Karáchi	1 1 476	0 2 283	2 4 472 (*a*)	3 9 271	0 10 278 1 1 327(*b*)	1 9 146	(*a*) Purchased from the Custom House, Karachi, out of the confiscated Stock.
Hyderabad	0 6 237	0 9 86	.....	1 3 323	0 6 467	0 8 336	(*b*) Exported to other Provinces in India.
Nawábsháh	.....	.....	.....	.....	.....	.....	
Thar Párkar	.....	.....	.....	.....	.....	.....	
Sukkur	0 1 141	1 2 0	.....	1 3 141	1 1 426	0 1 195	
Lárkána	0 4 29	0 0 306	.....	0 4 335	0 1 80	0 3 255	
Upper Sind Frontier	0 0 72	0 0 143	.....	0 0 215	0 0 143	0 0 72	
Total ...	2 1 475	2 2 338	2 4 472	6 9 325	3 10 281	2 11 44	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1924-25.

Name of District.	Licenses for the wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 398-A.E.									Licenses for the wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.								Number of licenses.	Quantity of spirits sold thereunder		Number of licenses.	Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.					To other licensed vendors.	To the public.		To other licensed vendors.		To the public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.					Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals	Gals. (a)	Gals.	Gals.	Gals.	Gals. (b)	Gals.	Gals.									
Karáchi	29	27,258	121,794	688,342	16,794	3,806	10,08(	138,204	162	...	...	...	...	...	...	...	...	(a) Includes 190 gallons Indian-made spirits.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	..	...	(b) Includes 10 gallons Indian-made spirits.
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	
Total ...	29	27,258	121,794	688,342	16,794	3,806	10,08(	138,204	162	...	...	...	...	...	...	...	...	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1924-25.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dak Bungalow licenses.			
	On fixed fees.				On fees determined by auction.				Sales thereunder.			
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13
Karáchi	(a) 22	Gals. 3,828	Gals. 15,878	Gals. 22,803	12	Gals. 170	Gals. 0,862	Gals. 48,356	(b) 19	Gals. 342	Gals. 1,248	Gals. 52,278
Hyderabad	(c) 12	1,038	18,222	32,014	3	16	1,190	10,474	...	...	...	...
Nawábsháh	2	67	1,101	769	...	...	...	...	...	...	...	...
har Párkar	2	110	1,621	654	...	...	...	...	...	...	...	...
Sukkur	7	926	7,788	9,012	2	...	...	10,958	...	...	....	..
Lárkána	2	149	703	726	...	...	...	...	...	...	...	...
Upper Sind Frontier	1	28	299	267	...	...	...	...	...	...	...	...
Total	48	6,206	45,612	66,325	17	186	8,052	69,818	19	342	1,248	52,278

(a) Includes 20 "off" and two malt liquor licenses.
(b) Eight Hotels, seven Canteens, two Refreshment Rooms and two Theatre Bars.
(c) Includes four Canteens.

PROVINCIAL STATEMENT B—*continued.*

Name of District	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private distilleries.								
	Sold under Railway Refreshment Rooms Licenses				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
		Sales thereunder.				Quantity sold.							
	Number of licenses.	Wines.	Spirits.	Beer.	Number of licenses.	Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	7	36	277	32	78	234	54	...	...	...	...	...
Hyderabad	1	2	26	120	10	44	...	...	...	...	...	...	...
Nawábsháh	1	1	19	82	2	1	...	...	...	...	...	...	..
Thar Párkar	...	...	...	...	2	81	...	...	...	...	...	...	...
Sukkur	3	2	31	152	5	10	..	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	...	...	..	...
Upper Sind Frontier	...	...	...	...	1	44	..	...	...	...	...	...	...
Total ...	6	12	115	631	52	258	234	54	...	...	...	...	...

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS 1-5.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and oxoised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Karáchi ...	6,81,109	...	3,50,854	10,31,962	...	10,31,962	...	6,750	...	6,750	6,709	5,612	12,321	2,734	3,46,434	3,49,168	14,00,201
Hyderabad ...	2,85,514	...	1,99,845	4,85,359	...	4,85,359	...	88	...	88	1,048	3,081	4,129	...	45,332	45,332	5,34,908
Nawábsháh ...	8,906	...	71,003	1,55,909	...	1,55,909	...	...	...	...	...	...	...	...	575	575	1,56,484
Thar Párkar ...	49,181	...	22,547	71,728	...	71,728	...	...	...	...	...	...	...	...	...	...	71,728
Sukkur ...	1,42,056	...	94,345	2,36,401	...	2,36,401	...	50	...	50	4,527	18,000	22,727	...	7,770	7,770	2,66,948

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Sale proceeds of excise opium	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Karáchi ...	184	67,080	68,085	...	1,35,165	12,705	68,291	701	81,697	81,218	1,62,915	...	2,486	1,370	18,00,270	1,24,670	15,98,584
														(*a*)97,949			
													Deduct	Refunds	*77,016*		
Hyderabad ...	110	88,320	53,564	...	1,41,884	8,841	92,341	25,770	1,26,952	1,03,294	2,30,246	...	90	297	17,23,254	62,622	8,90,663
														(*a*)49,754	9,57,289		
													Deduct	Refunds	*4,004*		
															9,53,285		
Nawábsháh ...	...	34,740	23,838	..	58,578	9	885	1,050	1,944	36,631	38,575	...	99	112	2,53,848	24,179	2,29,669
Thar-Párkar ...	...	40,440	12,191	...	52,631	4,235	13,555	2,160	19,950	11,514	31,464	...	1[illegible]	615	1,72,533	43,645	1,28,525
														(*a*)16,085			
													Deduct	Refunds	*363*		
Sukkur ...	161	71,940	41,648	...	1,15,588	1,740	55,077	62,013	1,18,830	84,807	2,03,637	...	513	288	1,72,1[illegible]	56,766	5,33,071
														(*a*)8,707	5,95,842		
												Deduct	Refunds		*1,005*		
															5,94,837		

(*a*) Gain on the sale of Country Spirit.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Lárkána ..	Rs. 1,10,573	Rs. ...	Rs. 64,284	Rs. 1,74,857	Rs. ...	Rs. 1,74,857	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 1,232	Rs. 1,232	Rs. 1,76,089
Upper Sind Frontier.	42,504	...	25,327	67,831	...	67,831	...	...	...		...	...	...	...	375	375	68,206
Total ...	13,95,842	...	8,28,205	22,24,047	...	22,24,047	...	6,888	...	6,888	12,284	26,898	39,177	2,734	4,01,718	4,04,452	26,74,564
Total of previous year.	13,69,399	...	10,79,918	24,49,317	...	24,49,317	...	3,306	...	3,306	16,365	15,556	31,921	6,843	3,21,674	3,28,517	28,13,061

IMPERIAL RETURN I—REVENUE—*concluded.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Sale proceeds excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lárkána ...	4	48,540	27,137	...	75,677	53	22,780	69,395	92,228	71,615	1,63,843	...	267	138	4,45,672	40,920	4,04,752
														a)29,654			
Upper Sind Frontier.	16	10,020	7,515	...	17,535	362	7,654	4,230	12,246	21,774	34,020	...	...	212	1,19,989	12,785	1,07,204
Total ...	475	3,61,080	2,35,978	...	5,97,058	27,945	2,60,583	1,65,319	4,53,847	4,10,853	8,64,700	..	3,465	3,032	43,45,443	3,65,587	38,97,468
														2,02,149 (*a*)	*82,338*		
														2,05,181	42,63,055		
Total of previous year.	760	1,75,740	2,25,821	...	4,01,561	25,040	3,28,277	1 65,770	5,19,087	3,94,455	9,13,542	...	1,414	5,932	43,07,852	1,61,218	41,20,581
														(*a*) 1,71,582	*86,053*		
														1,77,514	42,21,799		

(*a*) Gain on the sale of Country Spirit.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to———and* (b) *in Sind on excisable articles exported to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to———						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In—	In—	In—	In—	In—	Total.	To—Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhang	...	...	...	...	...	...	10	...	...	...	...	10
Total ...	...	...	...	...	...	...	10	...	...	...	...	10

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishments.	Allowances.	Supplies and Services.				Contingencies and special charges.			Cost of opium supplied to Excise Department.	Total charges.	
			Rewards.	Constructions and Repairs of buildings.		Other charges (Combined, Salt and Excise).	Salt, *i.e.*, manufacture, etc.	Combined, Salt and Excise.	Conveyance of Excise Opium.		Combined, Salt and Excise.	Debitable to '6,' Excise.
				Salt.	Excise.							
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	90,101	7,354	2,593	7,945	2,392	3,749	1,09,884	13,401	191	33,540	2,71,150	1,24,670
Hyderabad	16,199	3,247	884	...	...	10	26	1,143	2,129	44,160	67,789	62,622
Nawábsháh	6,684	1,821	365	...	...	...	...	3	63	17,370	26,306	24,179
Thar Párkar ...	22,283	6,809	326	1,111	...	957	1,330	668	61	20,220	53,765	43,645
Sukkur	20,708	4,195	699	...	710	182	...	636	96	35,970	63,196	56,766
Lárkána	15,401	3,833	840	...	563	255	...	572	202	24,270	45,936	40,920
Upper Sind Frontier ...	7,159	2,689	382	...	...	...	...	9	...	5,010	15,249	12,785
Total, 1924-25 ...	1,78,535	29,948	6,089	9,056	3,665	5,153	1,11,240	16,432	2,742	1,80,540	(*a*)5,43,400	...
Portion chargeable to 6, Excise ...	1,33,901	22,461	6,089	...	3,665	3,865	...	12,324	2,742	1,80,540	...	(*a*)3,65,587
Total of previous year 1923-24 ...	1,53,650	28,135	6,501	5,807	6,108	4,759	82,206	13,859	2,721	...	(*a*)3,03,746	...
Portion chargeable to 6, Excise ...	65,850	12,058	6,501	...	6,108	2,040	...	5,940	2,721	...	...	(*a*)1,01,218

(*a*) Excludes refunds.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	...	...	...	...	29	16	...	1	32	...	...	...	6	...	...	...
Hydorabad	...	...	...	...	...	...	...	...	...	1	19	1	...	...	1	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	9	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	24	...	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	1	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	1	8	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	29	16	...	12	117	1	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	...	30	16	...	13	123	3	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*continued.*

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	2	12	22	12	1	65	7	24	40	22	22	2	22	21	18	...	39
Hyderabad	1	3	7	...	1	...	4	2	16	37	40	3	40	...	21	...	18
Nawábsháh	..	...	2	...	1	...	...	...	...	28	21	2	26	...	...	...	..
Thar Párkar	...	...	2	...	...	...	...	...	...	26	22	1	22	...	...	...	...
Sukkur	4	...	5	...	3	...	...	16	10	34	45	2	48	18	18	...	18
Lárkána	...	...	2	...	...	...	...	...	2	26	48	2	48	2	9	...	4
Upper Sind Frontier	...	...	1	...	...	...	...	3	2	8	12	2	12	2	3	...	2
Total ...	7	15	41	12	6	65	11	45	70	180	210	14	228	43	69	...	81
Total of previous year ...	7	15	39	12	6	67	12	34	77	181	213	22	231	47	71	...	87

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country Spirits.				Rates of duty.	Foreign Liquors other than Commercial Spirits.				
	Issues in Imperial Gallons.					Imported Liquors.			Liquors manufactured in India paying duty at tariff rates.	
	At strength of 25° U. P.	At strength of 40° U. P.	At strength o	Equivalent at London proof of the total of columns 2, 3 and 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	58,544	22,656	...	57,502		25,488	8,153	248,622	66	13,548
Hyderabad	37,971	2,032	...	29,697		14,578	1,116	38,578	33	4,020
Nawábsháh	13,075	22	...	9,819	Per Imperial gallon.	840	68	851	1	.....
Thar Párkar	6,263	70	...	4,739	25° U. P. 8 0 0	1,216	110	654	61	.....
Sukkur	17,627	...	...	13,220	40° U. P. 6 4 0	5,867	928	13,148	8	7,004
Lárkána	14,173	20	...	10,642		527	149	726	...	.....
Upper Sind Frontier	5,503	...	...	4,127		224	28	267	33	.....
Total ...	153,156	24,800	..	129,746		(a) 48,735	(b) 10,552	(b)302,946	(a)202	(b)24,572
Total of previous year ...	152,137	25,048	...	129,131		41 666	8,460	231,450	250	51,771

(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of Imperial gallons.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Commercial Spirits.			Opium and other Drugs.								
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues, in seers, of excise opium.	Retail sales, in seers of other opium (*e.g.*, Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb., oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb., oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer.	Per seer.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(*c*) 75	(*d*) 7,843	378	1,118 *1,106*	...			2 4 413	888	492	5,629	0 10 278
Hyderabad	...	1,394	...	1,472 *1,476*	...			0 3 291	1,457	237	20,185	0 6 467
Nawábsháh	...	...	...	579 *577*	...			.....	478	79	14,136	.....
Thar Párkar	...	...	...	674 *669*	...			.....	394	194	3,861	.....
Sukkur	17	1,042	24	1,199 *1,193*	...	Rs. 60	Not fixed.	2 2 225	683	122	31,033	1 1 426
Lárkána	...	73	...	809 *808*	...			.....	543	9	28,169	0 1 80
Upper Sind Frontier	...	39	...	167 *165*	...			0 0 9	180	13	3,760	0 0 143
Total ...	92	10,391	402	6,018 *5,994*	...			4 11 8	4,623	1,146	106,713	2 8 434
Total of previous year ...	138	8,995	463	5,858 *5,897*				4 9 341	5,903	1,189	108,461	2 9 398

NOTE.—Figures in Italics in column 15 represent retail sales. (*c*) Includes 20 gallons to the trade. (*d*) Sales to the public only.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Punjab seers.			Punjab Seers.			Khairpur State seers.		Seers.			
(1) Charas	1,293	...	1,293	3,998	.....	3,998	168	...	168	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Afghanistan Lbs. 0 ozs. 0 grs. 437 90 Lahore ... 0 0 10 70 Bhopal ... 0 0 0 0 Total ... 1 1 327	Muskat ... 0 1 0 Bikaner ... 0 0 30 Baluchistan ... 0 0 1 80		...	...	...

(3) Morphia	...	...	...	.....	...	.....	Punjab ... 0 0 438	.....	Total ... 0 0 438	...	...	...	
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	
Indian made foreign liquors—													
Baluchistan	27,869	...	...	.....	.....	.....	.....	.....	...	...	...	...	
United Provinces	...	...	175	.....	.....	.....	.....	.....	...	...	...	...	
Total ...	27,869	...	175	.....	.....	.....	.....	.....	.....	...	...	...	

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Liquor made in Europe—	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.
Punjab	...	...	...	.....	.....	.....	203,128	8,252	34,256	...	...	...
Baluchistan	...	...	...	.....	.....	.....	103,892	7,800	15,172	...	...	...
N.W. Frontier Provinces	...	...	...	...	.....	.....	68,834	4,088	11,374	...	...	...
United Provinces	...	...	...	.....	.....	.....	11,278	1,178	4,778	...	...	...
Rajputana	...	...	...	.....	.....	.....	1,070	132	1,036	...	...	...
Central Provinces	...	...	...	...	.....	.....	276	36	186	...	...	...
Kashmir	...	...	...	...	.....	.....	.....	.....	...	3,292	492	2,044
Persian Gulf	...	...	...	.....	.....	.....	.....	.....	...	1,132	96	774
Total ...	...	...	...	.....	.....	.....	388,473	22,486	66,802	3,124	588	2,818

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 10,000 of population.		
		Distillery system.			Distillery system.		Country spirit.						Country spirit.		
	Out-still system.	Urban.	Rural.	Out-still system.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.	Opium. Urban.	Opium. Rural.	Hemp drugs. Urban.	Hemp drugs. Rural.	Out-still area	Distillery area. Urban.	Distillery area. Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karachi	...	33	11,731	...	240	302	...	1·50	1,173·10	3·00	1,066·45	3·00	1,066·45	...	9·17	3·31
Hyderabad	...	17·43	4,625·57	...	96	477	...	1·45	660·80	1·45	185·02	1·45	165·20	...	12·50	1·47
Nawábsháh	...	0·47	3,889·53	...	20	399	...	0·12	648·25	0·12	162·06	0·12	121·55	...	2·00	1·50
Thar Párkar	...	1·00	13,636	...	9	387	...	0·50	879·43	0·50	568·17	0·50	681·80	...	22·22	2·95
Sukkur	...	11	5,595	...	115	395	...	0·85	568·64	0·79	279·80	0·61	186·05	...	11·30	2·79
Lárkána	...	14	5,037	...	37	761	...	2·00	629·63	2·33	256·11	2·00	122·85	...	18·92	1·43
Upper Sind Frontier	...	4	2,692	...	11	230	...	1·33	538·40	4·00	384·57	2·00	269·20	...	27·27	2·17
Total ..	...	80·90	47,206·10	...	528	2,751	...	1·28	874·19	1·62	363·12	1·44	274·45	...	11·93	1·96
Total of previous year ...	...	80·90	47,207·10	...	528	2,751	...	1·17	874 20	1·62	360·34	1·44	269·75	...	13·07	1·96

IMPERIAL RETURN V—*concluded.*

Name of District.	Number of shops per 100,000 of population —*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds and cost price.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons.	Seers.	Seers.										
Karáchi	4·58	3·64	4·58	3·64	10·61	0·21	1·29	11·84	6·10	17·94	60·00	60·90	120·90	11·66	11·59	23·25	3·18
Hyderabad	12·50	5·24	12·50	5·87	5·18	0·26	3·82	9·61	6·73	16·34	60·00	36·39	96·39	5·80	4·72	10·52	1·66
Nawábsháh	20·00	6·02	20·00	8·02	2·35	0·14	3·51	8·65	7·23	15·88	60·00	41·17	101·17	0·13	2·49	2·62	0·61
Thar Párkar	22·22	6·20	22·22	5·17	1·20	0·17	1·12	10·38	4·76	15·14	60·00	18·09	78·09	4·48	2·59	7·07	0·43
Sukkur	12·17	5·06	15·65	7·59	2·59	0·23	6·24	10·75	7·14	17·89	60·00	36·40	96·40	3·73	2·66	6·39	0·17
Lárkána	16·22	3·39	18·92	7·31	1·78	0·14	4·79	10·39	6·04	16·43	60·00	33·54	93·54	3·22	2·50	5·72	0·75
Upper Sind Frontier	9·09	3·04	18·18	4·35	1·72	0·07	1·64	10·30	6·14	16·44	60·00	45·00	105·00	3·10	5·51	8·61	0·50
Total ...	9·47	4·80	10·61	6·25	3·96	0·18	3·43	10·76	6·38	17·14	60·00	39·21	99·21	4·08	3·65	7·68	1·30
Total of previous year ...	9·47	4·76	10·61	6·36	3·94	0·18	3·52	10·60	8·36	18·96	30·00	38·55	68·55	4·49	3·41	7·90	1·31

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1924-25.

I.—*Constitution of the Department and System of Administration.*

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Assistant Political Resident, Perim.

II.—*Financial Result of the year's Administration.*

2. The principal sources of excise revenue are detailed in the appended statement Appendix I in which the realizations of the year under report are contrasted with those of 1923-24. The gross receipts amounted to Rs. 2,56,704 against Rs. 2,42,274 in preceding year showing an increase of Rs. 14,430. It will be seen from the statistics that there has been an increase in the principal items 1, 5 and 7, *vide* Appendix II.

The total expenditure on account of Establishment and Contingent charges amounted to Rs. 20,383 against Rs. 22,134 in the previous year as shown below.—

Items.	Amounts.	
	1923-24.	1924-25.
	Rs.	Rs.
Establishment	20,863	19,078
Contract Contingencies	1,117	1,108
Countersigned do.	154	197
Total ...	22,134	20,383

III.—*Imported Foreign liquors.*

3. Sixteen licenses for the sale of foreign wines, spirits and beer were issued at Aden and one license at Perim against the same number in the previous year. Under the Military "Canteen Tenant System" three licenses for the sale of foreign liquors were also issued.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year under review and the previous year are shown in Appendix II.

IV.—*Country Liquor.*

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement :—

Items.	1923-24.	1924-25.
	Gls.	Gls.
Date liquor (50° U.P.)	10,350	11,300
Date liquor (30° U.P.)	250	200
Total in terms of 50° U.P. ...	10,600	11,580

V.—*Intoxicating Drugs.*

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1924-25 and the previous year is as under :—

District.	Ganja.		Bhang.	
	1923-24.	1924-25.	1923-24.	1924-25.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Sheikh Othman ...	140 30	152 61	2 15	1 13
Perim	... ..	.....	.....	... ..

The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1925 was 843 grains.

VI.—*Opium.*

6. Forty-seven seers and eighteen tolas of excise opium were sold by the Contractor during the year under report against 52 seers and 10 tolas in the preceding year and the sale proceeds of 49 seers issued to him from the Depot amounted to Rs. 3,675. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I, *vide* items 7 and 8. The details of opium transactions are given in the appended statement—Appendix III.

6A. No quantities of opium were issued in 1924-25 for veterinary or quasi-veterinary purposes—*vide* G.R., R.D., No. 3494/24, dated 3rd April 1925.

VII.—*Incidence of Taxation.*

7. The incidence of Abkari taxation per head of population for the year 1924-25 is contrasted in the following tabular statement with that of the previous year:—

District.	Population as per Census of 1921.	1923-24.		1924-25.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden .	54,497	2,39,132	4 6 2	2,51,093	4 9 9
Perim ...	2,070	3,142	1 8 3	5,611	2 11 3
Total ...	56,571	2,42,274	.....	2,56,704	.....

VIII.—*Offences.*

8. One case of illicit importation of foreign liquors was detected during the year under review and the accused convicted and fined.

IX.—*Staff.*

9. The following officers held charge of the office of the Collector of Abkari, Aden, during the year:—

Major H. M. Wightwick, Major B. R. Reilly and Captain M. C. Sinclair.

The non-gazetted staff have worked with credit during the year under report.

H. M. WIGHTWICK,
Collector of Abkari, Aden.

No. A-327—5035.

ADEN RESIDENCY,
26th June 1925.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

B. R. REILLY,
Ag. Political Resident, Aden.

APPENDIX I.

Comparative statement showing sources of excise revenue realized in Aden and Perim during the financial year 1923-24 and 1924-25.

Items.	Aden.		Perim.		Total.	
	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors.	1,73,727	1,89,384	2,883	5,359	1,76,610	1,94,743
2. License fees for the sale of foreign liquors.	7,965	7,527	250	252	8,245	7,779
3. Still head duty on country liquor.	45,375	43,425	...	...	45,375	43,425
4. License fees for the manufacture and sale of country liquor.	1,992	1,862	...	...	1,992	1,862
5. Duty on intoxicating drugs ...	3,600	3,600	...	...	3,600	3,600
6. License fees for the manufacture and sale of intoxicating drugs.	500	500		...	500	500
7. License fees for the Opium Farm.	2,660	760	...	...	2,660	760
8. Gain on sale of opium	2,035	2,695	...	...	2,035	2,695
9. Miscellaneous	1,257	1,320	...	...	1,257	1,320
Total ...	2,39,132	2,51,093	3,142	5,611	2,42,274	2,56,704

APPENDIX II.

Comparative statement of quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim during financial years 1923-24 and 1924-25.

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1923-24.	1924-25.	1923-24.	1924-25.	1923-24.	1924-25.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls
1. Ale, porter, beer, cider and other fermented liquors.	79,549	86,309	266	642	79,815	86,951	6,760	...	376	...
2. Denatured spirit ...	721	1,097	...	...	721	1,097	376	...	...	...
3. Perfumed spirit ...	45	36	...	...	45	36	...	9	...	...
4. Liquors, cordials, mixtures and other preparation containing spirit.	82	77	...	...	82	77	...	5	...	...
5. All other sorts of spirits.	5,302	5,652	121	226	5,423	5,878	350	...	105	...
6. Champagne and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit.	251	169	...	...	251	169	...	82	...	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	2,299	2,595	22	21	2,321	2,616	296	...	...	1
Total ...	88,249	95,935	409	889	88,658	96,824	7,782	96	481	1

APPENDIX III.

Statement showing the transactions of opium and cocaine during the year 1924-25.

Name of drug and preparations, admixtures, etc.	Opening balance on 1st April 1924.	Imported.		Exported.	Consumed.	Balance on 31st March 1925.
		From	Quantity.			
	Seers. T.		Seers. T.		Seers. T.	Seers. T.
Crude Opium ...	53 73	.....	.....	.....	47 18	9 13
Opium—medicinal ...	850 grs.	.....	.....	.....	30 grs.	820 grs.
Liq. Morph. Hydro Chlor.	122½ ,,	.....	.....	.....	6½ ,,	116 ,,
Morph. Hydro. Chlor. ...	917½ ,,	.....	.....	.....	135 ,,	782½ ,,
Liq. Morph. Acetas. ...	1,400 ,,	.....	.....	.....	.....	1,400 ,,
Morph. Acetas. ...	2,357½ ,,	.....	.....	.....	.....	2,357½ ,,
Cocaine ...	975 ,,	London	1,531 grs.	656 grs.	805 grs.	843 ,,
Heroin ...	.....	Do.	109½ ,,	.....	.....	109½ ,,

H. M. WIGHTWICK,
Collector of Abkari, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1924-25.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 6th January 1926.

Memorandum from the Political Resident. Aden, No. A.—328-5037 dated 26th June 1925—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the year 1924-25 prepared by the Collector of Abkari, Aden.

Government memorandum* No. P.—55-11528-C. dated 17th August 1925 to the Manager, Government Central Press.

Government endorsement* No. P.—55-11528-C. dated 17th August 1925 to the Political Resident, Aden.

Letter* from the Commissioner of Excise No. 2-3/25 dated 5th August 1925.

Memorandum* from the Commissioner in Sind No. P.—475-X, dated 17th August 1925.

Government memorandum* No. P.—55-13542-C. dated 21st September 1925 to the Manager, Government Central Press.

Government endorsement* No. P.—55-13542-C. dated 21st September 1925 to the Commissioner in Sind and the Commissioner of Excise.

RESOLUTION.—For the fifth year in succession the consumption of country liquor showed a decline, the decrease from the last year's figures being 1,28,000 gallons L.P. or 7 per cent. The total reduction since the year 1919-20 has been 1,147,000 gallons L.P. or 40 per cent. The fall during the year under report was registered in all but seven districts. Nowhere did the consumption reach the rationed quantity Twenty-four country liquor shops were closed, bringing the number at the end of the year to 1,767. 609 shops as against 601 in the previous year were licensed exclusively for the sale of spirit of 60° U.P.

2. The consumption of toddy decreased by 629,000 gallons. As pointed out last year, however, no great reliance can be placed on these figures. A more satisfactory proof of reduced consumption was the

*Not printed.

reduction in the number of trees tapped by 32,916. The number of toddy licenses also fell from 25,096 in the previous year to 18,382 in the year under report. The largest decrease occurred in the number of domestic consumption licenses in the Surat District owing to the withdrawal from the Kaliparaj tribes of the privilege of tapping trees at lower rates of tree-tax and to the restriction placed on the grant of licenses.

3. The reverse was the case with regard to foreign liquor, both the imports and sales of which showed a substantial increase over the figures of the last year. The increases under imports in the Presidency proper and Sind were 55,000 and 310,000 gallons, respectively, while the sales increased by 65,000 and 51,000 gallons, respectively. As the ports of Bombay and Karachi subserve a large hinterland beyond the limits of this Presidency, attention may be confined, for the purpose of comparison, to the figures of sales only. The large increase under this head in both the areas is attributed to a preference shown by the labouring and middle classes for imported beer and other fermented liquors and for cheap foreign spirits, mostly from Java and Germany, on account of their high strength and low cost compared with country liquor.

4. The consumption of ganja and bhang showed an increase of 1,213 and 230 seers, respectively, in the Presidency proper, and a decrease of 43 and 1,748 seers, respectively, in Sind. The consumption of charas in the latter Province decreased by 1,280 seers. The increased use of the drugs in the Presidency proper is attributed by the Commissioner to diversion of custom from country spirit. In Sind, the decrease was due to increased duties on bhang and charas and the closure of certain shops. The sale of opium in the Presidency proper decreased from 26,866 to 26,311 seers, while in Sind it increased from 5,897 to 5,994 seers. The differences are small and call for no particular notice.

5. The reduced consumption of country liquor would furnish ground for satisfaction, but for the belief that the reduction does not altogether represent real progress in temperance but is set off by increased use of illicit and foreign liquor. From the nature of the case no direct proof of increased consumption of the former can be obtained; but the fact that offences of illicit distillation increased from 1,148 in 1921-22 to 2,336 in 1924-25—although the latter number represents a fall of 195 over the previous year—is evidence of larger use. The testimony of experienced officers also shows that illicit distillation is on the increase. Government consider this increase to be a most dangerous factor in their excise administration, since it nullifies to a large extent their efforts in the direction of temperance. They have accordingly sanctioned recently, with the concurrence of the Legislative Council, a substantial increase in the excise force of the Presidency. But Government recognise that every fresh restriction on liquor, whether by raising its price or curtailing facilities for obtaining it, must give an impetus to this tendency, while preventive establishments cannot be increased indefinitely. In order to strike at the root of the evil a more radical remedy is clearly needed, and it might be found in the suggested application of the Mhowra Act to the whole of the Presidency proper. Government, therefore, desire that the

feasibility of this measure should be fully considered and the necessary proposals for its application submitted to them at an early date.

6. The increase of foreign liquor is an equally serious matter. Government realize that the root cause of both the evils is partly their own policy of raising by various means the price of country liquor and thereby bringing it into competition with the cheap foreign and illicit liquor. But while a reduction in price might be feasible in particular areas, Government are of opinion that there can be no going back on this policy; and a solution of the difficulties which have arisen cannot be found by cheapening country liquor and making it more abundant. A partial remedy lies in greater vigilance against illicit distillation on the one hand, and greater restrictions on foreign liquor on the other. The case of illicit liquor has been referred to above, As regards foreign liquor, Government have already raised the scale of license fees for its vend. Further steps to prevent its competition with country liquor are engaging their anxious attention. Government also propose to take suitable steps to prevent the increased consumption of hemp drugs in the Presidency proper. It must however, be recognised that there can be no real temperance without a will to temperance, and the habits of the drinking classes cannot be changed by any legislative enactment or executive order.

7. The number of offences of illicit distillation decreased slightly during the year; but excise crime generally showed an increase. It must be admitted that severe restrictions placed on old established habits of the people must inevitably result in frequent breaches of those restrictions and to that extent the increase of excise crime, although it cannot but be viewed with alarm, is normal. But the growth of certain species of crime, *e.g.*, resort to violence in defence of illicit distillation, which is reported from West Khandesh District, is symptomatic of grave dangers and must be suppressed rigorously.

8. The total excise revenue for the year amounted to Rs. 4,17,66,000 as against Rs. 4,20,76,000 in the previous year, a decrease of Rs. 3,10,000. The decrease in the Presidency proper amounted to Rs. 3,66,000 while there was a slight increase of Rs. 41,000 in Sind and Rs. 15,000 in Aden. The largest decrease of Rs. 16,69,000 occurred in the Presidency proper under still-head duty on country liquor, partially counterbalanced by an increase of Rs. 4,56,000 under license fees for the vend of country liquor and sundry increases under other heads.

9. An important administrative measure during the year was the reorganization of the toddy administration in the Surat District, where the consumption of toddy had assumed vast proportions. Steps were accordingly taken to check it by raising the tree-tax and by limiting the number of trees which could be tapped to 9/10th of the average number tapped in the previous five years. At the same time the number of trees allowed to be tapped under domestic consumption licenses was curtailed and the issue of such licenses to new applicants discontinued. Lastly, the privilege of a reduced rate of tree-tax for the Kaliparaj tribes in the Bulsar, Chikhli and Pardi talukas of the district was withdrawn.

The evidence of competent observers and employers of agricultural and other labour testified to the great demoralization which immoderate drinking of cheap toddy produced among these people. The concession moreover was originally intended to be abrogated at a much earlier date. In accordance with the trend of the recent excise policy the concession was therefore withdrawn. The result of these measures was a noteworthy decline of 637,000 gallons in the consumption of toddy during the year under report.

10. The year 1924-25 closed with the issue of orders on the Report of the Excise Committee including a declaration by Government in favour of total prohibition as the goal of their excise policy. Government do not underrate the difficulties which stand in the way of the success of this policy, and the experience of the past year's excise administration is not encouraging. The administrative difficulties hitherto experienced are, moreover, only one phase of the problem; the equally serious, if not greater, financial difficulties still remain to be faced. It is essential for the consummation of the new policy, that Government should be assured of the help of the Council in making up the loss of revenue which will be caused by the adoption of further measures towards the intended goal. They hope that the Committee about to be set up for ascertaining what new sources of revenue exist and what amount of fresh income they will bring into the exchequer will be able to assist Government to pursue this policy of prohibition without seriously impairing the activities and development of the great nation building departments.

11. In conclusion, Government desire to express their thanks to Mr. Ghosal and all the officers under him for the successful administration of the department during the year in peculiarly difficult circumstances.

By order of the Government of Bombay
(Transferred Departments),

H. K. KIRPALANI,
Deputy Secretary to Government.

To

*The Commissioner in Sind,
The Commissioner of Excise,
*The Commissioners of Divisions,
*The Political Resident, Aden,
*All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
*The Collector of Bombay,
*The Superintendent of Salt and Excise, Sind,
*The Collector of Abkari, Aden,

*With copies of the Reports.

*The Collector of Abkari, Deesa,
*The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
*The Political Agent, Rewa Kantha,
*The Political Agent, Mahi Kantha,
*The Director of Information,
*The Accountant General,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
*The Editors of Newspapers,
†The Honourable the Agent to the Governor General in the States of Western India,
†The Government of India,
†The High Commissioner for India, London,
*The Members of the Council of State representing the Bombay Presidency,
*The Members of the Legislative Assembly representing the Bombay Presidency,
*The Members of the Legislative Council,
*The Political Department,
*The Home Department,
*The Finance Department.

* With copies of the Reports.

† By letter.

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